



MOSSEL BAY MUNICIPALITY
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2013 - 2014 MTREF DRAFT ANNUAL BUDGET

TABLE OF CONTENTS

	PAGE
1. INTRODUCTION	4 - 6
2. MAYORAL SPEECH	7 - 13
3. BUDGET RELATED RESOLUTIONS	14
4. MUNICIPAL MANAGER'S QUALITY CERTIFICATE	15
5. EXECUTIVE SUMMARY	16 - 30
6. ANNUAL BUDGET TABLES & GRAPHS	31 - 64
7. SUPPORTING DOCUMENTATION	65
7.1. Budget process overview	65 - 77
7.2. Alignment between budget and the IDP	77 - 83
7.3. Budget related Policies overview and amendments	84 - 88
7.4. Overview of Budget Assumptions	89 - 92
7.5. Overview of Budget Funding	93 - 103
7.6. Expenditure on allocations and grant programmes	104 - 105
7.7. Transfers and grants made by the municipality	106
7.8. Councillor allowances and Employee benefits	107
- <i>Vacant and New Posts</i>	107 - 108
- <i>Budget schedules</i>	109 - 111
7.9. Monthly targets for revenue, expenditure and cash flow	112 - 118
7.10. Contracts having future budgetary implications	119
7.11. Annual budgets and service delivery agreements	120
- <i>Other external mechanisms</i>	
7.12. Annual budgets and service delivery and budget implementation plans	121 - 127
- <i>Internal Departments</i>	
7.13. Measurable performance objectives	128 - 150
7.14. Legislation compliance status	151
7.15. Other Supporting documentation	152 - 166

8. ANNEXURES

8.1.	TARIFF LIST	Annexure A
8.2.	BUDGET RELATED POLICIES	Annexure B
8.3.	EFFECT OF INCREASE ON HOUSEHOLDS	Annexure C
8.4.	DETAILED CAPITAL PLAN	Annexure D

1. INTRODUCTION

1.1. Mossel Bay Municipality Overview

VISION

We strive to be a trend-setting, dynamic Municipality delivering quality services responsive to the demands and challenges of the community and our constitutional mandate, in which all stakeholders can participate in harmony and dignity.

MISSION

Mossel Bay Municipality's mission for the past present and future, is:

- * To render cost-effective and sustainable services to the entire community with diligence and empathy,
- * To create mutual trust and understanding between the municipality and the community,
- * To have a motivated and representative municipal workforce with high ethical standards, which is empowered to render optimal services to the community, and
- * To apply good and transparent corporate governance in order to promote community prosperity.

VALUES

The community is our inspiration and our workforce is our strength in the quest for community development and service delivery. We therefore value:

- * Work pride,
- * Service excellence,
- * Integrity,
- * Loyalty, and
- * Accountability.



1.2. Municipal Budget

DEFINITION OF A MUNICIPAL BUDGET

A municipal budget is generally a projection of future revenues and expenditure. A budget is used to control financial transactions and should also be used as a management and planning tool.

It is also the tool for implementing the service delivery objectives of the Municipality as set out in their Integrated Development Plan (IDP).



A municipal budget also provides for greater transparency, accountability, flexibility, and predictability within the municipality.

A Municipal budget is divided into a Capital and an Operating Budget:

- a) A capital budget is an estimate of the expenses that will be incurred during that financial year to create future benefits, and the sources of finance from which these expenses will be funded. The municipality spends money either to buy fixed assets or to add to the value of an existing fixed asset with a useful life that extends beyond one year. Fixed assets include, inter alia, land and buildings, motor vehicles, furniture, computers, office equipment and machinery.

Example: Land and buildings, pump stations, water purification plants, furniture, etc.

- b) An operating budget is an estimate of the operating revenues which will accrue to the municipality through its normal service delivery and the expenditure that will be incurred through the day to day operations of the municipality over the financial year.

Example: The purchase of a photocopier is a capital expenditure and is budgeted for under the capital budget, but the maintenance and other expenses such as the paper and toner for the photocopier is budgeted for under the operating budget.

OBJECTIVE OF A MUNICIPAL BUDGET

The main objective of a municipal budget is to sensibly allocate realistically expected resources to the municipality's service delivery goals or performance objectives identified as priorities in the approved IDP.

The municipal budget is a tool through which the total level of revenue and expenditure are adequately controlled, public resources are appropriately allocated among sectors and programs, and ensure that departments operate as efficiently as possible within the municipality.

WHERE DOES THE MUNICIPALITY'S REVENUE ORIGINATE FROM?

The Municipality collects revenue from various sources. To achieve sustainable service delivery, we have to ensure sustainable income streams to our services. Property rates are an important source of income, accounting for approximately 13% of the Municipality's revenue.

Other sources include tariffs charged for water and sanitation, electricity and refuse removal management. Mossel bay municipality also has a steady investment portfolio that provides for investment income by means of interest raised. Mossel Bay Municipality also receives external funds from National and Provincial Departments by means of conditional (e.g. Municipal Infrastructure Grant) and unconditional grants (e.g. Equitable Share of National funds).

WHAT DOES THE MUNICIPALITY SPEND ITS REVENUE ON?

The Municipality spends its revenue on the following services:

- Water, electricity, sanitation and refuse removal
- Streets and Storm Water
- Repairs and maintenance to infrastructure
- Youth Development
- Relief for the poor
- Fire services
- Parks
- Libraries
- Sport and recreation facilities
- Upgrading and maintenance of beaches

HOW CAN RESIDENTS BE INVOLVED IN THE BUDGET PROCESS?

The Municipality encourages public participation in the budgetary process. A draft budget can be viewed at the Municipal offices, the official Municipal website as well as all public libraries and is open to comment after it is tabled to Council in March each year.

Once the deadline for comments has been met, amendments are considered and the final budget is approved by Council before the end of May each year. New rates and tariffs are implemented at the start of each new financial year, being 1 July.

WHAT STATE ARE MOSSSEL BAY MUNICIPALITY'S FINANCES IN?

Mossel Bay's finances are well managed as it received an unqualified audit report for the fourth consecutive financial year.



2. MAYORAL SPEECH

Mr Speaker, Aldermen, Councillors, Municipal Manager and Directors, the media, members of the public and personnel of the Mossel Bay Municipality

It is my privilege to table the revised Integrated Development Plan as well as the Draft Annual Budget, together with related documents, for the 2013/2014 financial year and the two outer years as prescribed in terms of Section 16 of the Municipal Finance Management Act.



Before I get to the 2013/2014 Budget, I would like to deal briefly with the very important Integrated Development Plan as it informs the budget. It is therefore of the utmost importance that this should be a credible and quality document. I believe I can say without fear of contradiction that these objectives have been met.

Our IDP has come on with leaps and bounds from the time that it was done by consultants. We are fortunate that we have competent and dedicated personnel who could compile the IDP and in the process save the Municipality hundreds of thousands of rands in consultancy fees. The Mossel Bay Municipality has also proved itself as a leading Municipality in this respect as it is common knowledge that many municipalities across the country still make use of consultants to draft their IDP's.

My assessment of the IDP of this Council is substantiated by the award made by the Western Cape Provincial IDP department to the Municipality in December 2012 as the municipality that best incorporated key analytical and business concepts into its Integrated Development Plan. The inclusion of the Municipality's Neighbourhood Development Planning specifically earned it a best-practice award.

This is of course the first review of the initial Integrated Development Plan (IDP) that was adopted in 2012. I can confidently state that remarkable progress has been made thus far in achieving the development objectives as identified and this indicates that this Council is geared and willing to deliver on the socio-economic development initiatives as anticipated.

The IDP is a collective effort of the public as well as Council and the Municipality and I would like to thank our committed Ward Committees, the community at large as well as external interest groups that were instrumental during the IDP review processes that preceded the drafting of this document. I would also like to thank our Councillors as well as the Municipal Manager and management for their inputs. A special word of thanks goes to those personnel who put in long and hard hours to present us with this excellent document.

I referred last year to the difficult economic and political climate in which we had to do our annual budget. This year has unfortunately been no different as the world economy as well as the South African economy continues to struggle.

It is sad to say but ineffective government, in which fraud is rife and acknowledged by none other than the President himself, plays a major part in the difficult economic climate in South Africa.

The Auditor-General reported that government incurred irregular, fruitless and wasteful expenditure amounting to more than R30 billion in the 2011/2012 financial year. To put this in perspective, it is approximately 38 times the budget for 2013/2014 that this Municipality will table today.

Measured in terms of housing at R100 000 a unit, it amounts to 300 000 houses that could have been built. Think of this against the background of the housing backlog of more than 13 000 that this Municipality is experiencing at present and for which there is, according to Government, not sufficient funds.

According to the Institute of Race Relations, more than 400 schools or 550 new prisons could have been built for this amount, or the country's total water and sanitation infrastructure for one year could have been covered.

Although the annual Eskom price increase is mercifully not as high as last year, it is still well above the inflation rate with the consequent negative impact on our ability to keep rates and tariff increases at the levels that we would like to keep them, and still being able to maintain Mossel Bay's hard-won reputation as one of South Africa's leading municipalities.

As with the budget for the present financial year our focus in compiling this budget has once again been, as it should be, on good service delivery. In this regard we have been guided by our communities, through the IDP process, as well as our able management team, the latter to guide us on the requirements to maintain and expand our infrastructure to ensure that Mossel Bay is also able to cope with future development

The needs of the community were prioritised to form the basis for the budget and to match income and resources with the needs of the community to the best of our ability.

Endeavours have again been made to distribute the budget as equitably as possible across the various wards, bearing in mind, however, that a simple comparison from ward to ward cannot be made as certain facilities such as the water and sewage treatment plants, pump stations and electrical sub-stations service many other wards and not just those in which they are located.

Expenditure of course has to match revenue and it was not possible to include all requests or wishes that were tabled during the community participation processes. It is therefore inevitable that there will be some disappointments.

As always, there were many requests and wishes that fell outside the Municipality's Constitutional mandate.

I would also like to place the issue of expectations on the table. If there is an unlimited source of funding the sky is the limit as to the services a municipality could render or the infrastructure it could install. We do, however, know that our customers are already burdened heavily by high taxes and continuing price increases at just about every level, electricity, fuel and food prices being points in case.

The time has probably come for us all to lower our expectations, and I specifically refer to the level of municipal services and infrastructure that is provided. We simply cannot afford to continue providing services at 5-star levels as this comes at a cost to ratepayers and consumers.

It is, however, clear that many ratepayers and consumers of our services are already struggling to keep their heads above water. Rates and tariffs therefore have to be kept affordable as far as possible and cannot be increased simply to appease the unrealistic expectations or demands of a minority of ratepayers who can afford much higher rates and tariffs.

As will be noted from the Executive Summary the revenue and cash flow of municipalities are expected to remain under pressure in the 2013/2014 financial year and the National Treasury urged municipalities to pay particular attention to the affordability of tariff increases, especially on main services to manage all revenue and expenditure and cash streams effectively and to evaluate all spending decisions carefully.

It is with this in mind that Council is proposing an average tariff increase of only 6 per cent for the 2013/2014 financial year in respect of its main services. I'll get to the details of the rates increases in due course.

There is not enough time on this occasion to provide you with every detail of the 2013/2014 Budget, but I would like to highlight the following:

- The total budget for 2013/2014 amounts to R880,6 million and consists of a Capital Budget of R100 million and an Operational Budget of R780,5 million. The Capital Budget amounts to 11,4 per cent of the total budget and the Operational Budget to 88,6 per cent.

The Operational Budget, however, includes departmental and non-cash transactions to the value of R103,4 million. If these are subtracted the Operational Cash Budget for 2013/2014 amounts to R677 million.

The total 2013/2014 Operational Budget is 9,4% more than the revised budget for the 2012/2013 financial year. The Capital Budget is, however, 22,4% less than the revised capital budget for the 2012/2013 financial year. This is mainly due to the additional external funding that was received during the 2012/2013 year.

- The Municipality will again be dependent mainly on service charges to balance the Operational Revenue Budget of R677,1 million, after the exclusion of capital transfers and other non-cash and departmental income to the value of R109 million. Excluding departmental and other internal charges, the main contributors are the following:

- Electricity charges R260,4 million.
- Water charges R72,1 million.
- Sewerage charges R37,6 million.
- Refuse removal charges R29,2 million.
- Other R28,3 million.

- The main categories of expenditure from the cash budget for 2013/2014 will be the following:

- Employee-related costs of R190,9 million, which at 28,2% of the cash budget is below the national norm of 30%.

However, if the top structure expenditure of R65 million, which is included under general expenses (other) is excluded the percentage of employee related costs is actually 31,2 per cent, which is slightly above the norm of 30 per cent.

- Bulk purchases of R203,6 million, or 30,1% of the cash budget.
- Other general expenses of R128,3 million, or 19% of the budget. This category includes an amount of R65 million in respect of housing top-structures, which is derived from Provincial Human Settlements Funding.

- The 2013/2014 Capital Budget will be financed mainly from internal funding sources ie the Capital Replacement Reserve, in the amount of R72,4 million and R17,8 million in Municipal Infrastructure Grants, ie MIG funding.

The major allocations in the Capital Budget are as follows:

- Streets and Stormwater : R30,4 million.
- Electricity Services : R21,2 million.
- Sewerage Services : R17,1 million.
- Community Services : R16,6 million.
- Water Services : R12,5 million.

- There are too many capital projects included in the budget to mention them all but I would like to draw your attention to the following bigger projects:

- New sewer lines in Asla Park/KwaNonqaba : R3,1 million.
- New sports facility at Greenhaven : R4,7 million.
- New transformer at Ockert Bothma substation : R7 million.

- Upgrading of water supply network, Great Brak River Heights: R2 million.
- Construction of new library, KwaNonqaba : R2 million.
- Rehabilitation of Internal Road No 6, Brandwag : R2 million.
- Replacement of sewer pump lines, Mossel Bay to Hartenbos: R2 million.
- Upgrading of D'Almeida sports fields : R1,9 million.
- An analysis of the Capital Replacement Reserve shows that the present levels of financing of capital budgets from this Reserve are sustainable over the medium term. The Municipality's policy is to contribute an amount equal to the depreciation costs towards the Capital Replacement Reserve annually. On this basis it is envisaged that the municipality will be able to finance the capital budget with between R71 million and R72,5 million annually over the next four financial years.

Details of the Operational and Capital Budgets are provided in the budget document. Councillors are urged to peruse these documents and consult with Directors if any clarification is required.

Council remains committed to addressing the plight of the poor and it is proposed that households respectively classified as indigent and poor both receive a monthly subsidy of R381,88, plus VAT, on their household accounts, subject to certain conditions with regard to monthly income and water and electricity consumption. This compares with R360,27, plus VAT, for both categories in the 2012/2013 financial year.

These households will continue to receive 6 kilolitres of water free and pay no basic charges on water. Indigent households will continue to receive 50 kWh of free electricity per month and poor households 20 kWh per month. As in the present financial year they will also not pay for sewerage and refuse services and do not pay property rates on the first R50 000 valuation of their properties.

It should be noted that, while the services of indigent households are subsidised with an amount of R22,9 million from the equitable share, poor households are subsidised from Council's internal income sources at a cost of R4,3 million for the 2013/2014 financial year. As I mentioned last year, I have reason to believe that Mossel Bay is one of a small minority of municipalities to subsidise services for the poor from own resources.

The total monthly income limit of a husband and wife at which pensioners will become eligible for a discount of fifty per cent on their property rates will remain at R9 000 per month. The limit to qualify for a discount of thirty per cent remains at R12 000 for the 2013/2014 financial year.

It is also recommended that the existing 40 per cent discount on sewerage fees for pensioners whose income does not exceed R9 000 per month and 30 per cent when their income is more than R9 000 but does not exceed R12 000, remains in place.

That brings me to the tariffs proposed for the 2013/2014 financial year. The complete list is attached as Annexure A to the budget document and Councillors are urged to peruse this document carefully.

However, I would like to highlight the following:

- It should be noted that at the time of finalising this draft budget for the 2013/2014 financial year, the National Electricity Regulator of South Africa (NERSA) had not yet published the Eskom price increases for municipalities and the guideline tariff increases for municipal consumers. However, the budget was based on a preliminary increase of 7% in Eskom tariffs and an increase of 7 % in respect of municipal consumers. These assumptions will be amended as soon as NERSA publishes their proposals for the new financial year. A revised tariff increase will then be submitted for Councils approval in May with the final approval of the budget.
- It is furthermore proposed that all other tariffs, ie water tariffs, refuse removal tariffs and sewerage tariffs as well as property rates are increased by 6 per cent for the 2013/2014 financial year.
- A net profit of R13 million is envisaged on water sales for the 2013/2014 financial year. The water account is a trading account and it is supposed to run at a profit. However, the water consumption trends are still very volatile and it was therefore very difficult to project future water consumption patterns. There is therefore a risk as far as income for the 2013/2014 budget for this service is concerned.
- Refuse removal is categorised as an economic service, which means that it is supposed to pay for itself from service fees or even making a small profit. The increase of 6 per cent will generate a net surplus of R6,6 million for the 2013/2014 financial year.
- The sewerage service is also classified as an economic service and the increase is expected to result in a net surplus of R19,3 million.
- Property rates are levied in terms of the Property Rates Act and the income generated from this source is used to balance the budget. Property rates do not buy any service from Council as the case is with other service tariffs. The recommended increase of six per cent, however, will not generate enough income to balance the budget. The shortfall of R8,8 million needs to be contributed from the accumulated surplus to balance the budget.

It is furthermore recommended that, as for the 2012/2013 financial year, the first R15 000 valuation of residential properties is exempted from the rates and a rebate is granted on the balance of the valuation to a maximum of R35 000 for the 2013/2014 financial year.

This draft budget is of course not the final product. There are still some more processes to follow before a final budget can be approved and it is possible that some adjustments may have to be made to arrive at a final budget for tabling in Council. I am, however, confident that the final budget and tariff list will not be very different from the draft tabled today and that we will be able to enter the 2013/2014 financial year with a budget that will enable continued good service delivery.

In conclusion, I would like to thank the Chief Financial Officer and his personnel, the Municipal Manager and the other Directors and all other personnel who were involved in the drawing up of this budget. It is a mammoth task and this year required the sharpening of pencils as never before in order to alleviate the burden on our ratepayers and our consumers.

The Municipality is, like any other organisation, confronted with ever-increasing costs to provide services to the community. To find the right balance between the needs and the expectations of the community within the framework of available forces is a daunting task and I believe that you have acquitted yourselves well of your task in preparing this difficult budget.

Thank you.

ALDERLADY M FERREIRA
EXECUTIVE



3. BUDGET RELATED RESOLUTIONS

The MFMA stipulates that the Mayor must table the annual budget at a council meeting at least 90 days before the start of the budget year and the Mayor must take all reasonable steps to ensure that the municipality approves its annual budget before the start of the budget year. For this reason Council may at the time of tabling the budget simply note the draft resolutions.

The following is the draft resolutions which Council needs to take with the submission of the 2013/14 MTREF Budget by the end of March 2013:

1. That Council takes note of the DRAFT 2013/14 Review of the Integrated Development Plan (IDP).
2. That Council takes note of the Annual Budget of the Municipality for the financial year 2013/14 and indicative for the two projected outer years, 2014/15 and 2015/16, and the multi-year and single year capital appropriations as set out in the following schedules, after consideration of all public comments:
 - 2.1. Budgeted Financial Performance (revenue and expenditure by standard classification) reflected in Section 6.2.
 - 2.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as reflected in Section 6.3.
 - 2.3. Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source as reflected in Section 6.5.
 - 2.4. Capital detailed budget reflected in Annexure D.
3. That Council takes note of the property rates tariffs reflected in the 2013/14 Tariff list (Annexure A) and any other municipal tax reflected in the 2013/14 Tariff list to be imposed for the budget year 2013/14.
4. That Council takes note of the tariffs and charges, subsidies and discounts as reflected in the 2013/14 Tariff list (Annexure A) for the budget year 2013/14.
5. That Council takes note of the measurable performance objectives for revenue from each source and for each vote reflected in Section 7.13 of this document for the budget year 2013/14.
6. That Council takes note of the amended budget related policies reflected in Annexure B for the budget year 2013/14.
7. That Council takes note of the filling of the vacant posts as identified by the Executive Management and as shown in Section 7.8 of this document.
8. That all the above-mentioned documentation will be amended to include all the amendments approved by Council from the public/departmental comments/objections.

4. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Dr M.R. Gratz, municipal manager of Mossel Bay Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.



DR MR GRATZ

MUNICIPAL MANAGER OF MOSSEL BAY MUNICIPALITY (WC043)

Date: 28 March 2013

5. EXECUTIVE SUMMARY

The main objective of a municipal budget is to allocate realistically expected resources to the service delivery goals or performance objectives identified as priorities in the approved Integrated Development Plan.

The budget was made possible through continuous consultation with the local community, the relevant government departments and the internal departments of the Municipality to ensure that the priorities are properly aligned and addressed.

The 2013 Budget Review notes that spending plans outlined in the 2013 Budget continue to support government's commitment to broadening service delivery and expanding investment in infrastructure, while taking account of the constrained fiscal environment.

South Africa's economy has continued to grow, but at a slower rate than projected. GDP growth reached 2,5 per cent in 2012 and is expected to grow at 2,7 per cent in 2013, rising to 3,8 per cent in 2015.

Inflation has remained moderate, with consumer prices rising by 5,7 per cent in 2012 and projected to increase by an average of 5,5 per cent a year over the period ahead.

National Treasury also reminded Municipalities that the economic outlook is, however constrained by a difficult global environment and domestic restructuring.

When framing the budget, this had a direct impact on the budget as the trends in income growth statistics are still very low, indigent and poor households are growing and property markets not re-acting to the low interest rates.

Consequently, municipal revenues and cash flows are expected to remain under pressure in 2013/14 and municipalities are again reminded to adopt a conservative approach when projecting expected revenues and cash receipts.

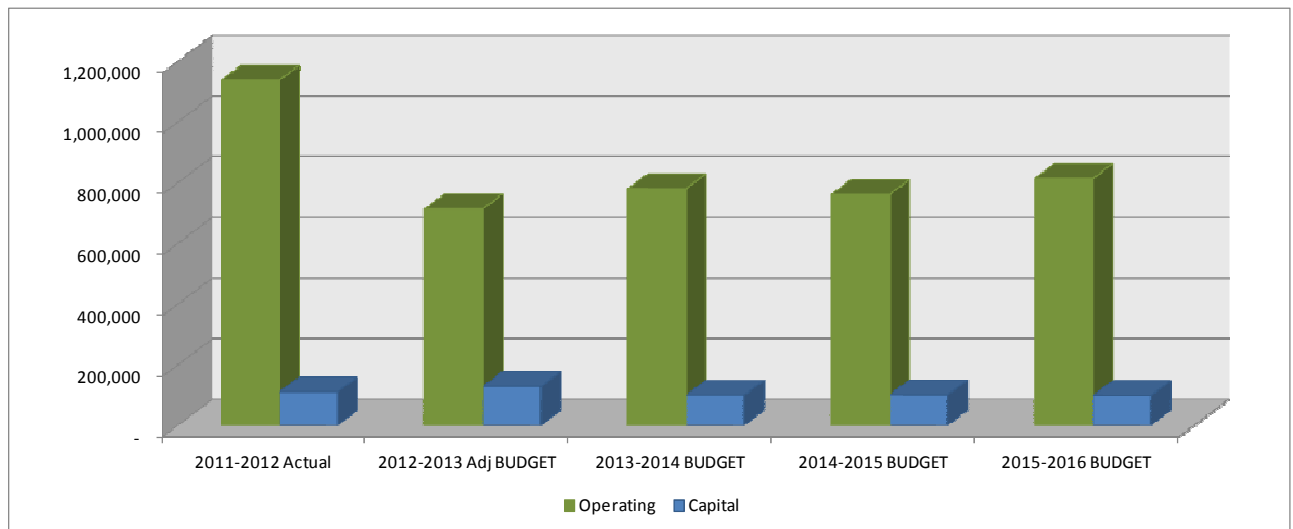
National Treasury also urged municipalities to pay particular attention to the affordability of tariff increases especially on main services, managing all revenue and expenditure and cash streams effectively and carefully evaluation all spending decisions.

It is with this in mind that Mossel Bay Municipality has only increased its tariffs on main services with an average of 6 per cent for the 2013/14 budget period.

FINANCIAL SUMMARY ON 2012/13 MTREF BUDGET

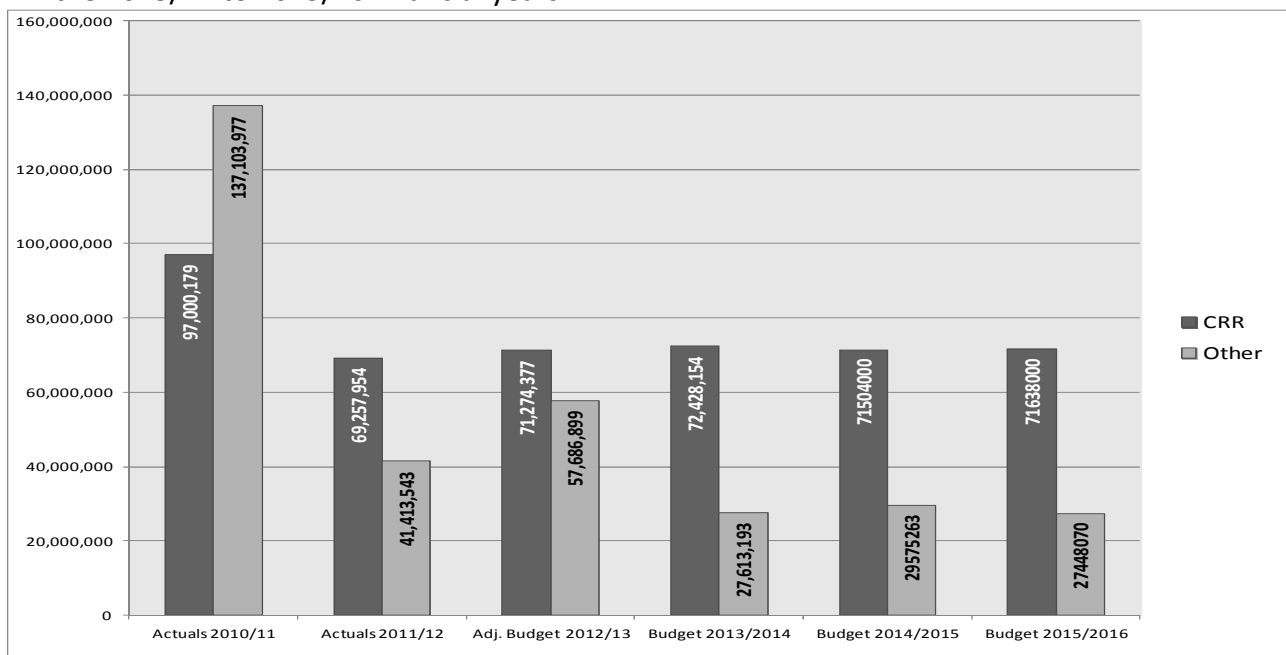
The total 2013/14 budget amounts to R880 562 112. This consists of a capital budget of R100 041 347 or 11,4% of the total budget and an operating budget of R780 520 765 or 88,6% of the total budget. The operational budget, however, includes departmental and non-cash transactions to the value of R103 439 922. If this is subtracted the operational cash budget for 2013/2014 is decreased to R677 080 843.

The following graph shows the operating and capital expenditure separately for the 2011/2012 (actuals) financial year and the budgeted figures for 2012/2013 to 2015/2016 financial years:



Capital Expenditure Budget:

The following graph shows the capital budget (actual expenditure) for the 2010/11 and 2011/12 financial years as well as the revised budget for 2012/13 and proposed budgets for the 2013/14 to 2015/16 financial years:



The total capital budget for 2013/2014 shows a reduction in the total budgeted amount of 22,4 per cent compared to the revised capital budget for 2012/2013. This is mainly due to the additional external funding sources which were received during the 2012/2013 year.

The detailed capital projects are shown in annexure D of this document. Also attached to this annexure is a summary showing the total amount per vote and per ward. It is clear from this summary that the capital expenditure for 2013/14 will be allocated mainly to Technical Services (R60,1 million), Electrical Services (R21,2 million) and Community Services (R16,6 million).

The biggest portion of the capital budget in respect of Technical Services is focused on streets and stormwater (R30,4 million), sewerage (R17,1 million) and water (R12,5 million). The detail of all these projects can be seen on the abovementioned annexure.

Financing of Capital Budget

The following table gives a breakdown of the sources of finance of the 3-year capital budget from 2013/14 to 2015/16:

Funding Source	2013/14	2014/15	2015/16
Capital Replacement Reserve (Internal)	R 72 428 154	R 71 504 000	R 71 638 000
Municipal Infrastructure Grant	R 17 491 228	R 19 776 316	R 21 112 281
Extended Public Works Programme	R 1 964 912	R NIL	R NIL
Recoverable Developer	R 2 500 000	R 2 600 000	R 1 500 000
Department of Energy	R 3 021 053	R 6 578 947	R 1 315 789
External Loans	R 616 000	R 600 000	R 3 500 000
Department of Human Settlements	R NIL	R NIL	R NIL
Municipal Systems Improvement Grant	R 20 000	R 20 000	R 20 000
Library Subsidy (Conditional Grant)	R 2 000 000	R NIL	R NIL
TOTAL	R 100 041 347	R 101 079 263	R 99 086 070

From the above it is clear that the main source of funding will be internal funds (Capital Replacement Reserve – R72 million) and thereafter the external funding sources of which M.I.G. funding (R17,5 million) are the largest external sources.

The above table also indicates that there is NIL funding for Capital projects from Housing, which will change with the final 2013/14 Budget. The total amount for Housing grants of R65 075 000 was allocated to Housing Topstructures in the Operational budget. The final split between Infrastructure and Topstructures will be done with the final 13/14 budget to be approved by the end of May 2013.

During the meetings of the Budget Steering Committee certain projections were tabled on the future capital budgets and the financial sustainability of the Capital Replacement Reserve. Given the amendments from the revised budget at the end of February 2011 and the draft

capital budget which is tabled for the next 3 financial years, it is important to revise these calculations periodically.

National Treasury also prescribes that each municipality needs to develop a policy providing for an appropriate level of cash-backing in its capital replacement reserve for the replacement of assets. Mossel Bay Municipality's Funding and Reserves Policy can be found in Annexure B to this document.

The following table analyses the projected transactions of the C.R.R. from 01 July 2012 to 30 June 2016, based on the proposed capital and operational budgets attached hereto:

CAPITAL REPLACEMENT RESERVE

BALANCE AS AT 30 JUNE 2012: R 52 870 043

2012/13	
CONTRIBUTIONS:	
- Revenue & Depreciation	R 56 888 409
- Land Sales	R 580 000
- Bulk Services Contributions	R 1 500 000
FINANCING CAPITAL BUDGET (CRR)	(R 71 274 377)

BALANCE AS AT 30 JUNE 2013: R 40 564 075

2013/14	
CONTRIBUTIONS:	
- Revenue & Depreciation	R 59 662 618
- Land Sales	R 4 000 000
- Bulk Services Contributions	R 2 000 000
FINANCING CAPITAL BUDGET (CRR)	(R 72 428 154)

BALANCE AS AT 30 JUNE 2014: R 33 798 539

2014/15	
CONTRIBUTIONS:	
- Revenue & Depreciation	R 63 648 717
- Land Sales	R 4 000 000
- Bulk Services Contributions	R 2 000 000
FINANCING CAPITAL BUDGET (CRR)	(R 71 504 000)

BALANCE AS AT 30 JUNE 2015: R 31 943 256

BALANCE AS AT 30 JUNE 2015:

R 31 943 256

2015/16	
CONTRIBUTIONS:	
- Revenue & Depreciation	R 70 521 459
- Land Sales	R 4 000 000
- Bulk Services Contributions	R 2 000 000
FINANCING CAPITAL BUDGET (CRR)	
	(R 71 638 000)

BALANCE AS AT 30 JUNE 2016:

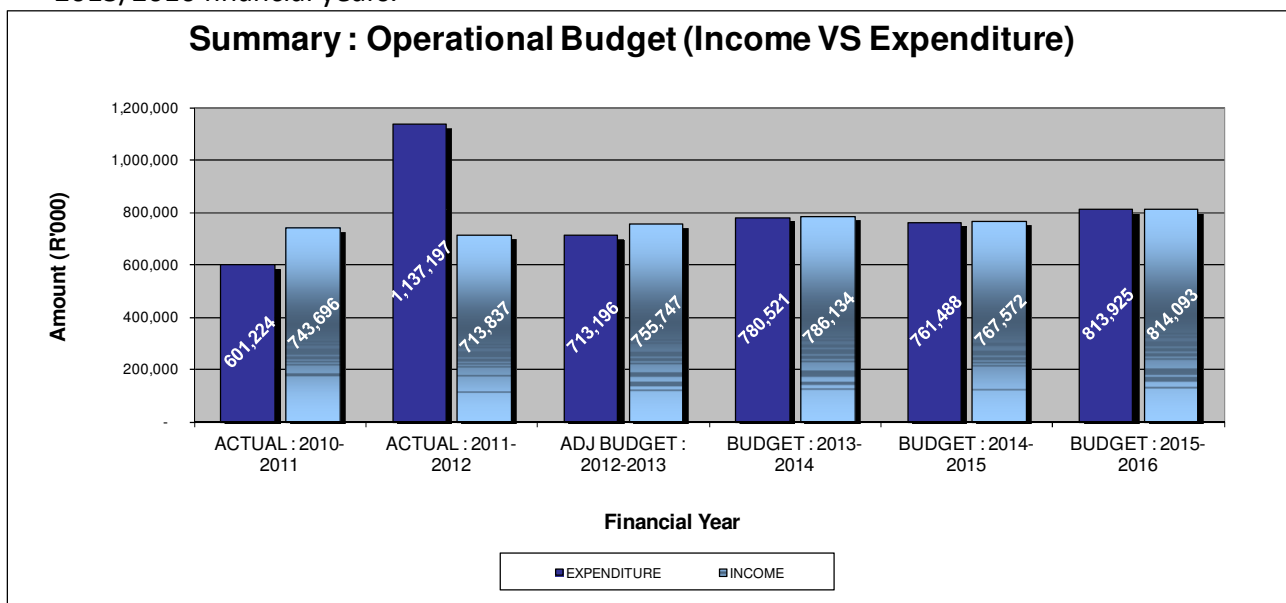
R 36 826 715

It is thus clear from the above that the present levels of financing of capital budgets from the C.R.R. are sustainable over the medium term, due to the cash contribution towards the C.R.R. from the operating budget. The Municipality's policy is to contribute an amount equal to the Depreciation costs of assets towards the C.R.R. on an annual basis.

It must however be stressed that it is of absolute importance that capital projects be prioritized to ensure that available funds are allocated towards the most important projects. A municipality will always have the challenge to allocate its limited resources amongst the vast number of needs of its community.

Operating Expenditure Budget:

The following graph shows the operating budget income and expenditure separately for the 2010/2011 and 2011/2012 (actuals) financial year and the budgeted figures for 2012/2013 to 2015/2016 financial years.



The total operating budget for 2013/2014 amounts to R780 520 765, which is 9,4% more than the previous year's revised budget.

There are certain expenditure items in the 2013/2014 budget to the value of R103 439 922, which represents non-cash and internal departmental charges. If those items are subtracted from the total operating figure, the cash budget for 2013/2014 amounts to R677 080 843.

The operational budget for 2014/2015 shows a decrease compared to the operational budget of 2013/2014. This can mainly be attributed to the fact that grant funding for housing topstructures from the Department of Housing amounts to R65 million in 2013/2014 financial year while it is at this stage not provided for in the 2014/2015 as well as 2015/2016 financial year .

The following table gives a breakdown per category of expenditure of the **cash budget** for the 2013/2014 financial year:

<i>Category of Expenditure</i>	<i>Amount</i>	<i>% of Total Exp Budget</i>	<i>% of Total Exp Budget (2012/13)</i>
Employee-related Costs	R 190 953 029	28.2%	29.9%
Less Employee Costs Capitalised	(R 1 704 100)	-0.3%	-0.2%
Remuneration of Councillors	R 9 199 759	1.4%	1.4%
Collection Costs	R 6 606 000	1.0%	1.1%
General Expenses – Bulk Purchases	R 203 660 115	30.1%	32.6%
General Expenses – Contracted Services	R 32 241 028	4.8%	5.2%
General Expenses – Grants & Subsidies	R 1 159 250	0.2%	0.2%
General Expenses - Other	R 128 320 858	19.0%	13.3%
Repairs & Maintenance – Municipal Assets	R 38 755 784	5.7%	7.2%
Depreciation – Property, Plant & Equipm.	R 58 412 087	8.6%	8.0%
Depreciation – Leased PPE	R 1 155 228	0.2%	0.2%
Amortisation – Intangible Assets	R 95 303	0.0%	0.0%
Interest Expense – External Borrowings	R 2 826 298	0.4%	0.5%
Contributions to/from Provisions & Reserves	R 7 183 312	1.1%	0.9%
Interdepartmental Charges and Recoveries	(R 1 783 108)	-0.3%	-0.1%
TOTAL	R 677 080 843	100.0%	100.0%

The following deductions can be made on some of these figures:

- * The employee related costs are just below the national norm of 30%. I also refer you to section 7.8, which shows a list of vacant posts, which had already been included in the expenditure figures for 2013/2014 draft budget. The expenditure in respect of some of the posts was only calculated for a part of the year, which means that these posts can only be filled from these dates in the new financial year. If the Topstructures expenditure of R65 million, which is included under General Expenses – Other are removed, the percentage of the total budget allocated to Employee Related costs is actually 31,2 per cent, which is above the national norm of 30%.

- * Bulk purchases of services (water and electricity) is the category which shows the highest percentage of the total expenditure, i.e. 32,6% .
- * The above table shows that the general expenses – other category is 19% of the total budget. R65 million of this budget is allocation to Housing Topstructures, which is funded out of Provincial Housing funds.
- * The repairs and maintenance cost is only 5.7% of the total expenditure. It must, however, be kept in mind that a big portion of actual maintenance costs is already included in the employee cost category.

The total expenditure for the 2013/2014 financial year also includes the following expenses which Council needs to consider with the approval of the budget:

- * Vacant posts (see Section 7.8)
The total value of R12 879 225 is included in the expenditure with regards to vacant posts which must be filled. As you can see from the annexure, some of these posts will only be filled at a later date to alleviate the burden on the operational budget.
- * The operational budget includes expenditure on Depreciation of assets to the amount of R59 662 618. The Municipality's Funding and Reserves policy provides for a contribution equal to this amount to the Capital Replacement Reserve, which is used to fund capital projects.
- * Also included in the expenditure totals are the annual cost of the desalination plant and reverse osmosis plant (Cleaning effluent water). The total cost provided for these projects are as follows:

Desalination Plant:	R4 516 564
Reverse Osmosis:	R 435 806
Electricity consumption:	±R1 500 000

You are also referred to section 6.11 (Operating Budget per Item) of this document where the total income and expenditure per individual item is shown.

Operating Revenue Budget:

The operating revenue budget amounts to R786 134 765. This includes capital transfers and other non-cash and departmental income to the value of R109 020 821. If these items are excluded the total **operating cash revenue** amounts to R677 113 381.

The table below gives a list of all sources of revenue:

<i>Source of Revenue</i>	<i>Amount</i>	<i>% of Total Rev Budget</i>	<i>% of Total Rev Budget (2012/13)</i>
Property Rates	R 82 029 651	12.1%	13.2%
Penalties Imposed and Collection Charges	R 1 650 000	0.2%	0.3%
Service Charges	R 427 606 358	63.2%	67.6%
Rent of Facilities and Equipment	R 5 357 619	0.8%	0.8%
Interest Earned – External Investments	R 14 080 000	2.1%	2.4%
Interest Earned – Outstanding Debtors	R 272 825	0.0%	0.0%
Fines	R 6 081 500	0.9%	1.0%
Licences and Permits	R 4 843 620	0.7%	0.8%
Grants & Subsidies Received - Operating	R 118 355 136	17.5%	11.4%
Other Revenue	R 16 836 673	2.5%	2.5%
TOTAL	R 677 113 381	100.0%	100.0%

It is clear from the above table that Mossel Bay Municipality is depending a lot on service charges to balance its budget. The service charges, excluding departmental and other internal charges, consist mainly of the following:

- Electricity Charges R260,4 million.
- Water Charges R72,1 million.
- Sewerage Charges R37,6 million.
- Refuse Removal Charges R29,2 million.
- Other R28,3 million.

EXTERNAL FUNDING SOURCES

The following sources of funding were made available from National and Provincial Government for the 2013/14 financial year:

National Funding:

<i>Grant</i>	<i>CAPITAL budget funding</i>	<i>OPERATING budget funding</i>
Integrated National Electrification Programme Grant	R 3 444 000	
Municipal Infrastructure Grant	R 19 940 000	
Expanded Public Works Programme Incentive Grant	R 2 240 000	
Finance Management Grant		R 1 300 000
Municipal Systems Improvement Grant	R20 000	R 870 000
Contribution toward Council Remuneration & Ward committees		R 3 716 000
Equitable Share Indigent Subs		R 43 480 000
TOTAL	R 25 644 000	R 49 366 000

Provincial Funding:

<i>Grant</i>	<i>CAPITAL budget funding</i>	<i>OPERATING budget funding</i>
Integrated Housing and Human Settlement & Development Grant		R65 075 000
Maintenance of Proclaimed Roads		R 35 000
Library Services	R2 000 000	R 1 271 000
TOTAL	R 2 000 000	R 66 381 000

PROPOSED RATES AND TARIFFS FOR 2013/14

Attached hereto is a list of all the tariffs of the Council (Annexure A). The annexure shows the tariffs for the present financial year as well as the tariffs and proposed increases for the 2013/2014 financial year. Councillors are requested to peruse through this tariff listing and thoroughly debate and consider the proposed tariff increases before final approval of the budget in May 2013.

The following tariff increases are, inter alia, provided for to balance the budget for 2013/2014 financial year.

Electricity Tariffs:

At the time of finalising the draft budget for 2013/2014 and writing this report, NERSA has not yet published the Eskom price increases for municipalities and the guideline tariff increases for consumers of municipalities. It was however necessary to finalise the draft operational budget for the 2013/2014 financial year. Therefore the following preliminary tariff increases were brought into the budget but will be amended with the final budget submitted to Council for approval:

- * Eskom tariff increase in respect of purchase of electricity : 7,0%
- * Municipal electricity tariff increases on sales to consumers : 7,0%

The following gives a summary of the revenue and expenditure in respect of the electricity account:

	<i>Budget 2013/14</i>
Total Sales of Electricity	R286 000 000
Total Purchases of Electricity	R192 060 115
GROSS PROFIT	R 93 939 885
Percentage Gross Profit	32,8%

There is a reduction in the gross profit on electricity sales compared to previous financial years which illustrates that the dependency on electricity tariffs to balance the budget has reduced. This in itself is a function of the high increases in the electricity tariffs over the past few years which also lead to a consumer resistance on the usage of electricity. This is also reflected in the number of units sold in the past financial year.

Lastly, it must be stressed that the electricity tariffs of Council still need to be approved by NERSA. Any changes on these tariffs can have a major impact on the income of Council which may force Council to reconsider the budget and other tariff increases.

Water Tariffs:

It is recommended that all the water tariffs, i.e. the basic charges and usage tariffs, be increased with 6% per annum. Council is also referred to the tariffs in periods of drought which is also shown in the annexures.

The revenue and expenditure for the water account is as follows:

	<i>Budget 2013/14</i>
Total Revenue	R 110 384 030
Total Expenditure	R 97 287 545
NETT PROFIT / (LOSS)	R 13 096 485
Percentage surplus	11,9%

This service is regarded as a trading service and is supposed to run at a profit. Water consumption trend is still very volatile and it was therefore very difficult to project future water consumption patterns. This is a risk as far as income in the 2012/13 budget is concerned.

Refuse Removal Tariffs:

The service is categorised as an economic service, which means that it is supposed to pay for itself from service fees or even making a small profit.

It is recommended that the refuse removal tariffs for 2013/14 financial year be increased with 6%.

The revenue and expenditure of this service can be summarised as follows:

	<i>Budget 2013/14</i>
Revenue	R50 792 927
Expenditure	R44 163 355
NETT SURPLUS	R 6 629 572
Percentage surplus	13,1%

Sewerage Fees:

The sewerage service is classified as an economic service. This service must be fully financed by its own tariffs and can also generate profits to subsidize property rates.

It is recommended that the sewerage tariffs for 2013/14 financial year be increased with 6%.

The following is a summary of the income and expenditure of the sewerage service:

	<i>Budget 2013/14</i>
Revenue	R76 362 081
Expenditure	R57 005 368
NETT SURPLUS	R19 356 713
Percentage surplus	25,3%

Property Rates:

Property rates are levied in terms of the property rates act and the income generated from this service is used to balance the budget. It does not pay for a specific service. The rates policy which must also be approved by Council is also attached hereto.

This policy defines and recommends the rates tariff structure which is as follows:

	<u>Ratio to base tariff</u>
Industrial/Commercial tariff – Base tariff	- 100%
Accommodation Establishments	- 70%
Agricultural used as businesses/industrial	- 70%
Residential	- 50%
Vleesbaai	- 15%
Agricultural	- 12,5%
Public benefit Organizations	- 12,5%
Public Service Infrastructure	- 12,5%

It is recommended that the property rates tariff for the 2013/2014 financial year be increased with 6%.

It is further recommended that, as in the previous financial year, the first R15 000 valuation of any residential property is exempted in term of the property rates act and a rebate be granted on the balance of the valuation up to a maximum of R35 000. The owner of a residential property will therefore not pay any property rates on the first R50 000 of the value of its property.

Finally it must be mentioned that the recommended increases in tariffs do not generate enough income to balance the budget. The shortfall of R8,8 million needs to be contributed from the accumulated surplus to balance the budget .

Effect of increases on households:

A list of household consumers showing the impact of the proposed tariff increases over the next three financial years is attached to this document as Annexure C. The impact of the proposed increases will vary between consumers but the average is between 5% and 6 %. It can also be confirmed that no new structural changes are proposed in the tariffs for 2013/2014 financial year.

Subsidies and Rebates:

Specific attention was also given to the plight of the poor people. With this in mind the following subsidies and rebates are recommended to Council.

SUBSIDIES TO INDIGENT AND POOR HOUSEHOLDS:

	<u>Subsidies 2012/13</u>	<u>Subsidies 2013/14</u>
Indigent Household	R360,27+ VAT	R381,88 + VAT
Poor Household	R360,27+ VAT	R381,88 + VAT

The subsidies for poor households are increased to be the same as for indigent households. The criteria on which the subsidies are based is described in the tariff list under paragraph 6. The criteria for indigent households are, inter alia, based on the income of that household which must be less than twice the monthly State Old Age pension whilst the income criteria for poor households is below an amount of R5 000 per month.

These households will then receive the following services free of charge.

Electricity : indigent 50kwh, poor households 20kwh per month.
 Water : No basic charges, 6 kilolitres free per month.
 Sewerage : No charges
 Refuse : No charges
 Property Rates: The first R50 000 valuation free of charge.

The abovementioned subsidies will be financed as follows:

Indigent Subsidies - R33,9 million from equitable share.
 Poor Households - R 4,3 million from Council's internal income sources.

These households will therefore only pay for electricity consumption more than 50kwh or 20kwh and water consumption more than 6 kl and property rates when valuations exceeds R50 000.

SUBSIDY/DISCOUNTS TO PENSIONERS

Property Rates

The discount on property rates in respect of pensioners will be based on the conditions as per paragraph 7 of the tariff list. It is however, recommended that the limit with regards to the total income of households be follows, for:

- 50% discount on property rates: Income limit is R9 000 per month.
- 30% discount on property rates: The income limit is R12 000 per month.

Sewerage Fees

It is also recommended that the discount for pensioners in respect of the sewerage fees be retained on the same basis as before. The same criteria for qualification will apply as in the case of property rates and discounts are recommended as follows:

- Pensioners with an income not exceeding R9 000 per month: 40% discount on sewerage fees.
- Pensioners with an income not exceeding R12 000 per month, a discount of 30% on sewerage fees.

It is thus clear from the above that this budget of Council specifically tries to help the poor people and pensioners who cannot afford the higher municipal tariffs.

MOSSEL BAY CENTRAL BUSINESS DISTRICT

As a result of various factors, the Mossel Bay central business district is being drained resulting in a decline with dire consequences for the greater Mossel Bay and the entire community. It is the intention to revitalize the Mossel Bay Central Business District through the introduction and implementation of pro-active interventions that will ensure its economic viability.

The CID levy as per the 2013/14 Tariff list (Annexure A) of this document, has remained the same as in the 2012/13 financial year.

The 2013/14 budget for the Mossel Bay central business district is as follows:

	BUDGET	MSBCID	2013/14
MANAGEMENT			ANNUAL
1 Management and Administration			30,000
Operational costs			
Bookkeeping			6,000
Annual audit fees Including costs for registration NPO			5,000
Computers costs			6,000
Stationary			6,000
Postage			12,000
Telephone			4,000
2 PUBLIC SAFETY & SECURITY			
WAGES			168,000
4 full time and dedicated control personnel (Equiped)			
4 x Patrol Bicycles			4,000
3 MAINTENANCE & CLEANING			102,000
4 MARKETING AND COMMUNICATION			
Communications with members (Periodic newsletters, branding, public relations, media liason, Internet page			48,000
Advertisements and promotion of MBCBD			53,000
TOTAL			444,000

FINAL COMMENTS FROM CHIEF FINANCIAL OFFICER

With the framing of the operational budget, the increase in expenditure on all items was limited to the absolute minimum. This was necessary to ensure that the increase in tariffs is within the CPI projections for the present period. It was therefore very difficult to balance the budget with the proposed tariff increases and the request for funds was tampered to stay within the tariff increases as proposed. This places a huge responsibility on each Director to plan the operational activities in the Directorate from the start of the financial year to stay within the approved budget. The challenge for each Director will be to ensure efficiency and effectiveness in his departments within the limited approved budget and not blame the budget for any lack in service delivery .

The future balancing of the operational budget will become more and more difficult every year. This was already seen in the balancing of the outer years of the budget plan. The ratepayers cannot afford to pay more for services. Therefore Council and Management should curtail new priorities and appointment of more staff that will place an additional burden on the ratepayers in terms of increased property rates and service charges. My recommendation to Council is that no project be implemented without giving the full financial impact for the present and future financial years.

The key is not to start with new projects which had not been budgeted for over the next 3 financial years. This includes operational as well as capital budget projects. Directors need to focus on existing projects, plan properly and work smarter with the funds to their disposal.

BUDGET RELATED POLICIES OF COUNCIL

The following policies are submitted annually as part of the budget documentation:

- * Cash Management and Investment Policy
- * Rates Policy
- * Tariff Policy
- * Credit Control and Debt Collection and Indigent Policy
- * Supply Chain Management Policy
- * Virement Policy
- * Funding and Reserve Policy
- * Asset Management Policy
- * Expenditure Policy
- * Debt and Borrowing Policy

A summary of the key amendments to the policy documents is shown in section 7.3 of this document.

H F BOTHA
CHIEF FINANCIAL OFFICER

6. ANNUAL BUDGET TABLES & GRAPHS

6.1. Budget summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands									
Financial Performance									
Property rates	57,285	66,958	73,467	81,125	78,927	78,927	83,981	89,306	95,038
Service charges	317,838	375,425	452,027	481,586	488,675	488,675	505,930	536,079	569,605
Investment revenue	18,489	11,845	12,556	14,104	12,000	12,000	14,080	14,784	15,523
Transfers recognised - operational	48,886	63,996	66,215	68,012	75,553	75,553	118,355	60,777	70,262
Other own revenue	129,746	25,753	68,961	41,602	40,165	40,165	39,536	40,251	41,217
Total Revenue (excluding capital transfers and contributions)	572,244	543,977	673,226	686,429	695,321	695,321	761,883	741,197	791,645
Employee costs	153,958	160,528	170,616	193,043	191,752	191,752	213,308	226,093	240,701
Remuneration of councillors	5,781	6,235	7,754	8,428	8,428	8,428	9,200	9,749	10,331
Depreciation & asset impairment	25,887	32,221	43,204	48,704	56,888	56,888	59,663	63,649	70,521
Finance charges	995	695	1,619	2,949	2,953	2,953	2,826	2,968	3,146
Materials and bulk purchases	113,836	149,828	174,913	205,364	201,243	201,243	214,584	229,844	246,284
Transfers and grants	2,673	3,134	3,019	5,500	5,565	5,565	5,447	6,679	7,878
Other expenditure	343,597	248,582	736,073	230,152	246,366	246,366	275,492	222,508	235,064
Total Expenditure	646,726	601,224	1,137,197	694,142	713,196	713,196	780,521	761,488	813,924
Surplus/(Deficit)	(74,483)	(57,248)	(463,971)	(7,713)	(17,875)	(17,875)	(18,638)	(20,291)	(22,279)
Transfers recognised - capital	67,765	133,182	36,040	46,133	51,248	51,248	24,252	26,375	22,448
Contributions recognised - capital & contributed	1,020	66,537	4,571	-	9,178	9,178	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(5,698)	142,471	(423,361)	38,421	42,551	42,551	5,613	6,084	169
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5,698)	142,471	(423,361)	38,421	42,551	42,551	5,613	6,084	169
Capital expenditure & funds sources									
Capital expenditure	146,105	260,538	109,852	123,861	130,153	130,153	100,041	101,079	99,086
Transfers recognised - capital	45,265	32,703	35,234	49,102	53,502	53,502	24,497	26,375	22,448
Public contributions & donations	24,262	17,089	3,535	2,050	4,469	4,469	2,500	2,600	1,500
Borrowing	-	130,475	472	699	725	725	616	600	3,500
Internally generated funds	76,578	80,271	70,611	72,009	71,456	71,456	72,428	71,504	71,638
Total sources of capital funds	146,105	260,538	109,852	123,861	130,153	130,153	100,041	101,079	99,086
Financial position									
Total current assets	278,808	279,581	266,620	280,029	258,740	258,740	281,717	286,165	286,401
Total non current assets	1,396,071	1,816,322	1,502,036	1,805,654	1,810,542	1,810,542	1,529,097	1,517,409	1,489,490
Total current liabilities	121,941	170,994	123,847	108,350	108,350	108,350	112,800	106,750	100,700
Total non current liabilities	82,851	107,369	218,840	134,339	134,339	134,339	194,600	194,400	194,700
Community wealth/Equity	1,470,087	1,817,539	1,425,970	1,842,993	1,826,592	1,826,592	1,503,414	1,502,424	1,480,491
Cash flows									
Net cash from (used) operating	21,818	252,983	74,818	97,067	82,070	82,070	141,821	101,166	97,128
Net cash from (used) investing	(44,560)	(234,609)	(106,411)	(88,361)	(94,653)	(94,653)	(100,235)	(101,316)	(99,328)
Net cash from (used) financing	(430)	(145)	32,095	2,650	2,650	2,650	3,025	3,150	3,200
Cash/cash equivalents at the year end	178,743	196,971	197,474	206,677	185,389	185,389	230,000	233,000	234,000
Cash backing/surplus reconciliation									
Cash and investments available	178,743	196,971	197,474	206,677	185,389	185,389	230,000	233,000	234,000
Application of cash and investments	113,750	124,043	132,608	49,434	48,643	48,643	110,652	101,029	98,878
Balance - surplus (shortfall)	64,994	72,929	64,866	157,243	136,745	136,745	119,348	131,971	135,122
Asset management									
Asset register summary (WDV)	1,393,884	1,807,533	1,494,002	1,803,854	1,808,742	1,808,742	1,527,897	1,516,309	1,488,490
Depreciation & asset impairment	25,887	32,221	43,204	48,704	56,888	56,888	59,663	63,649	70,521
Renewal of Existing Assets	29,332	16,163	23,225	17,630	17,823	17,823	15,940	23,084	29,746
Repairs and Maintenance	29,781	28,619	40,622	42,893	42,800	42,800	38,756	40,575	42,482
Free services									
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	66,562	746,885	572,066	65,433	69,511	73,783	78,210	82,903	87,877
Households below minimum service level									
Water:	1	-	1	1	1	1	1	1	0
Sanitation/sewerage:	1	1	1	0	0	0	0	0	0
Energy:	0	-	-	-	-	-	-	-	-
Refuse:	0	-	-	-	-	-	-	-	-

6.2. Budgeted financial performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		197,999	98,109	141,528	120,764	113,732	113,732	130,016	139,666	150,371
Executive and council		135,903	25,023	62,715	33,611	27,720	27,720	39,469	42,430	47,030
Budget and treasury office		3,660	4,889	4,622	5,213	4,671	4,671	4,567	5,772	5,952
Corporate services		58,435	68,197	74,191	81,940	81,341	81,341	85,980	91,465	97,389
<i>Community and public safety</i>		35,214	41,094	53,680	79,537	89,558	89,558	90,896	24,738	26,268
Community and social services		1,262	1,806	1,512	7,552	7,674	7,674	3,993	1,936	2,124
Sport and recreation		7,157	7,321	9,792	13,169	15,159	15,159	9,549	10,126	10,766
Public safety		7,074	8,130	9,914	11,236	9,343	9,343	11,474	12,245	12,949
Housing		19,722	23,836	32,462	47,580	57,382	57,382	65,880	431	429
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		10,324	11,788	25,999	23,015	26,780	26,780	9,570	7,276	7,675
Planning and development		5,018	4,537	9,399	10,164	13,028	13,028	6,932	7,254	7,652
Road transport		5,306	7,251	16,600	12,851	13,753	13,753	2,637	22	23
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		397,492	592,705	492,631	509,247	525,678	525,678	555,652	595,893	629,779
Electricity		191,296	235,665	274,126	288,148	294,542	294,542	300,622	322,498	335,409
Water		108,370	253,017	104,629	101,477	109,980	109,980	127,875	136,602	146,231
Waste water management		65,222	65,620	68,898	71,977	71,867	71,867	76,362	81,952	88,703
Waste management		32,605	38,402	44,978	47,645	49,288	49,288	50,793	54,842	59,435
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	641,029	743,696	713,837	732,563	755,747	755,747	786,134	767,572	814,093
Expenditure - Standard										
<i>Governance and administration</i>		268,719	84,507	586,492	96,926	94,078	94,078	109,194	114,299	120,078
Executive and council		234,056	45,310	545,351	46,176	45,174	45,174	56,850	60,063	63,207
Budget and treasury office		12,778	14,045	14,279	16,128	15,815	15,815	16,522	17,463	17,938
Corporate services		21,884	25,152	26,863	34,622	33,089	33,089	35,823	36,773	38,933
<i>Community and public safety</i>		86,027	95,727	123,425	111,584	121,016	121,016	160,632	100,509	106,791
Community and social services		10,116	10,856	11,560	12,979	13,049	13,049	14,019	14,733	15,561
Sport and recreation		30,759	32,231	52,910	39,162	41,309	41,309	39,444	41,754	44,303
Public safety		24,030	26,685	28,822	34,040	33,237	33,237	36,385	38,487	41,150
Housing		21,121	25,955	30,133	25,403	33,422	33,422	70,784	5,535	5,777
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		36,726	35,313	46,707	52,910	57,255	57,255	60,077	63,918	68,237
Planning and development		16,612	18,250	21,541	23,614	25,023	25,023	27,723	29,037	30,562
Road transport		20,114	17,063	25,166	29,296	32,232	32,232	32,354	34,880	37,676
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		255,253	385,675	380,571	432,722	440,846	440,846	450,616	482,762	518,816
Electricity		137,049	166,333	206,481	230,539	228,496	228,496	243,562	261,581	280,780
Water		52,270	139,965	84,763	99,778	106,534	106,534	97,288	103,500	110,228
Waste water management		39,452	48,792	53,981	61,842	62,773	62,773	65,603	70,615	77,005
Waste management		26,482	30,586	35,345	40,562	43,043	43,043	44,163	47,067	50,804
<i>Other</i>	4	1	1	1	-	1	1	1	1	1
Total Expenditure - Standard	3	646,726	601,224	1,137,197	694,142	713,196	713,196	780,521	761,488	813,924
Surplus/(Deficit) for the year		(5,698)	142,471	(423,361)	38,421	42,551	42,551	5,613	6,084	169

6.3. Budgeted financial performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		135,903	25,023	62,715	33,627	27,755	27,755	39,519	42,482	47,085
Vote 2 - CORPORATE SERVICES		1,195	1,330	5,679	4,997	8,770	8,770	2,235	2,388	2,576
Vote 3 - FINANCIAL SERVICES		61,087	71,926	78,222	86,420	84,311	84,311	89,377	95,956	101,918
Vote 4 - TECHNICAL SERVICES		178,897	325,888	190,135	186,304	195,800	195,800	206,877	218,578	234,961
Vote 5 - COMMUNITY SERVICES		48,097	55,660	66,196	79,602	81,465	81,465	75,809	79,149	85,274
Vote 6 - ELECTRICITY SERVICES		191,296	235,712	273,348	288,148	294,542	294,542	300,622	322,498	335,409
Vote 7 - DEVELOPMENT PLANNING & HOUSING		24,554	28,157	37,542	53,464	63,104	63,104	71,695	6,522	6,870
Total Revenue by Vote	2	641,029	743,696	713,837	732,563	755,747	755,747	786,134	767,572	814,093
Expenditure by Vote to be appropriated	1									
Vote 1 - MUNICIPAL MANAGER		234,058	45,311	545,352	50,726	49,702	49,702	61,794	65,267	68,671
Vote 2 - CORPORATE SERVICES		18,206	19,978	18,703	21,502	20,617	20,617	24,864	25,869	27,062
Vote 3 - FINANCIAL SERVICES		18,483	21,571	24,573	28,378	27,917	27,917	29,121	30,233	31,853
Vote 4 - TECHNICAL SERVICES		112,470	206,483	164,487	191,007	201,755	201,755	195,704	209,285	225,085
Vote 5 - COMMUNITY SERVICES		91,388	100,358	128,638	126,743	130,638	130,638	134,011	142,040	151,817
Vote 6 - ELECTRICITY SERVICES		137,268	167,018	207,672	232,130	230,069	230,069	245,057	263,187	282,491
Vote 7 - DEVELOPMENT PLANNING & HOUSING		34,854	40,506	47,773	43,656	52,499	52,499	89,969	25,607	26,945
Total Expenditure by Vote	2	646,726	601,224	1,137,197	694,142	713,196	713,196	780,521	761,488	813,924
Surplus/(Deficit) for the year	2	(5,698)	142,471	(423,361)	38,421	42,551	42,551	5,613	6,084	169

6.4. Budgeted financial performance (revenue and expenditure)

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand									
Revenue By Source									
Property rates	55,141	64,886	71,746	79,125	77,427	77,427	82,331	87,540	93,149
Property rates - penalties & collection charges	2,144	2,073	1,721	2,000	1,500	1,500	1,650	1,766	1,889
Service charges - electricity revenue	171,939	209,889	257,360	275,388	281,628	281,628	286,000	303,000	321,000
Service charges - water revenue	49,780	62,160	80,560	83,215	83,100	83,100	89,573	94,000	100,000
Service charges - sanitation revenue	46,310	47,791	52,237	53,445	54,070	54,070	57,563	61,261	65,331
Service charges - refuse revenue	27,158	31,646	35,394	38,530	38,974	38,974	41,459	44,518	47,903
Service charges - other	22,651	23,939	26,476	31,007	30,904	30,904	31,335	33,300	35,371
Rental of facilities and equipment	4,137	4,022	4,295	4,629	4,574	4,574	5,358	5,676	6,044
Interest earned - external investments	18,489	11,845	12,556	14,104	12,000	12,000	14,080	14,784	15,523
Interest earned - outstanding debtors	354	342	292	291	261	261	273	289	278
Dividends received	-	-	-	-	-	-	-	-	-
Fines	2,644	3,555	4,911	6,061	4,468	4,468	6,082	6,987	7,408
Licences and permits	4,315	4,448	4,532	4,841	4,561	4,561	4,844	5,105	5,384
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	48,886	63,996	66,215	68,012	75,553	75,553	118,355	60,777	70,262
Other revenue	108,398	13,366	50,361	25,758	26,278	26,278	22,914	22,122	22,025
Gains on disposal of PPE	9,897	20	4,571	23	23	23	67	72	78
Total Revenue (excluding capital transfers and contributions)	572,244	543,977	673,226	686,429	695,321	695,321	761,883	741,197	791,645
Expenditure By Type									
Employee related costs	153,958	160,528	170,616	193,043	191,752	191,752	213,308	226,093	240,701
Remuneration of councillors	5,781	6,235	7,754	8,428	8,428	8,428	9,200	9,749	10,331
Debt impairment	12,514	18,448	18,726	14,000	14,000	14,000	14,713	15,302	15,914
Depreciation & asset impairment	25,887	32,221	43,204	48,704	56,888	56,888	59,663	63,649	70,521
Finance charges	995	695	1,619	2,949	2,953	2,953	2,826	2,968	3,146
Bulk purchases	105,503	141,956	167,366	194,696	190,495	190,495	203,660	218,465	234,449
Other materials	8,334	7,873	7,546	10,668	10,748	10,748	10,924	11,379	11,834
Contracted services	19,496	22,346	27,411	30,884	33,602	33,602	32,241	33,616	34,991
Transfers and grants	2,673	3,134	3,019	5,500	5,565	5,565	5,447	6,679	7,878
Other expenditure	311,237	206,852	689,029	184,920	198,409	198,409	228,139	173,181	183,739
Loss on disposal of PPE	351	936	907	348	356	356	399	409	419
Total Expenditure	646,726	601,224	1,137,197	694,142	713,196	713,196	780,521	761,488	813,924
Surplus/(Deficit)	(74,483)	(57,248)	(463,971)	(7,713)	(17,875)	(17,875)	(18,638)	(20,291)	(22,279)
Transfers recognised - capital	67,765	133,182	36,040	46,133	51,248	51,248	24,252	26,375	22,448
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	1,020	66,537	4,571	-	9,178	9,178	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(5,698)	142,471	(423,361)	38,421	42,551	42,551	5,613	6,084	169
Taxation									
Surplus/(Deficit) after taxation	(5,698)	142,471	(423,361)	38,421	42,551	42,551	5,613	6,084	169
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	(5,698)	142,471	(423,361)	38,421	42,551	42,551	5,613	6,084	169
Share of surplus/ (deficit) of associate									
Surplus/(Deficit) for the year	(5,698)	142,471	(423,361)	38,421	42,551	42,551	5,613	6,084	169

6.5. Budgeted capital expenditure by vote, standard classification and funding

Vote Description R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure - Vote									
Multi-year expenditure to be appropriated									
Vote 1 - MUNICIPAL MANAGER	73	–	–	–	2,400	2,400	–	–	–
Vote 2 - CORPORATE SERVICES	93	141	67	143	(714)	(714)	24	22	20
Vote 3 - FINANCIAL SERVICES	32	505	128	724	719	719	564	640	3,550
Vote 4 - TECHNICAL SERVICES	16,399	35,768	29,121	19,940	19,361	19,361	18,335	38,361	36,974
Vote 5 - COMMUNITY SERVICES	3,343	7,291	1,957	5,978	4,989	4,989	2,553	5,472	4,155
Vote 6 - ELECTRICITY SERVICES	18,661	22,752	12,555	14,225	14,273	14,273	10,602	17,174	11,286
Vote 7 - DEVELOPMENT PLANNING & HOUSING	3,861	6,263	8,018	22,495	26,611	26,611	65	100	100
Capital multi-year expenditure sub-total	42,462	72,720	51,846	63,505	67,639	67,639	32,143	61,768	56,085
Single-year expenditure to be appropriated									
Vote 1 - MUNICIPAL MANAGER	663	110	1,505	1,810	1,549	1,549	–	–	–
Vote 2 - CORPORATE SERVICES	1,430	4,075	3,860	4,401	7,843	7,843	459	148	90
Vote 3 - FINANCIAL SERVICES	259	1,036	361	266	537	537	885	450	–
Vote 4 - TECHNICAL SERVICES	88,314	167,863	37,105	32,334	31,595	31,595	41,749	28,156	33,601
Vote 5 - COMMUNITY SERVICES	5,867	6,551	6,859	14,594	14,031	14,031	14,050	2,657	3,310
Vote 6 - ELECTRICITY SERVICES	6,796	7,570	4,940	6,860	6,229	6,229	10,606	7,900	5,700
Vote 7 - DEVELOPMENT PLANNING & HOUSING	314	613	3,376	90	730	730	150	–	300
Capital single-year expenditure sub-total	103,643	187,818	58,006	60,355	62,514	62,514	67,898	39,311	43,001
Total Capital Expenditure - Vote	146,105	260,538	109,852	123,861	130,153	130,153	100,041	101,079	99,086
Capital Expenditure - Standard									
Governance and administration	2,550	5,867	5,921	7,345	12,334	12,334	1,932	1,260	3,660
Executive and council	736	110	1,505	1,810	4,259	4,259	–	–	–
Budget and treasury office	291	1,541	489	990	1,256	1,256	1,449	1,090	3,550
Corporate services	1,523	4,216	3,927	4,545	6,819	6,819	483	170	110
Community and public safety	9,720	18,057	17,848	40,427	43,536	43,536	15,977	5,629	4,315
Community and social services	759	1,054	985	6,550	5,867	5,867	4,276	117	535
Sport and recreation	5,683	5,957	3,535	7,232	6,457	6,457	10,281	3,977	2,520
Public safety	1,528	4,873	2,181	4,180	3,966	3,966	1,420	1,535	1,260
Housing	1,751	6,173	11,147	22,465	27,246	27,246	–	–	–
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	23,546	22,493	33,154	23,027	23,607	23,607	25,414	23,365	17,381
Planning and development	2,425	703	246	120	95	95	215	100	400
Road transport	21,122	21,790	32,908	22,907	23,512	23,512	25,199	23,265	16,981
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	110,286	213,962	52,762	53,040	50,645	50,645	56,708	70,816	73,720
Electricity	25,457	30,322	17,495	21,085	20,503	20,503	21,208	25,074	16,986
Water	59,380	159,510	11,140	8,885	8,779	8,779	12,541	22,117	26,420
Waste water management	24,209	22,174	22,011	20,460	18,633	18,633	22,334	21,125	27,164
Waste management	1,240	1,957	2,116	2,610	2,731	2,731	626	2,500	3,150
Other	2	158	167	22	32	32	10	10	10
Total Capital Expenditure - Standard	146,105	260,538	109,852	123,861	130,153	130,153	100,041	101,079	99,086
Funded by:									
National Government	43,901	27,374	20,069	20,617	18,135	18,135	22,497	26,375	22,448
Provincial Government	1,364	3,467	15,166	28,485	35,367	35,367	2,000	–	–
District Municipality	–	1,862	–	–	–	–	–	–	–
Other transfers and grants	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	45,265	32,703	35,234	49,102	53,502	53,502	24,497	26,375	22,448
Public contributions & donations	24,262	17,089	3,535	2,050	4,469	4,469	2,500	2,600	1,500
Borrowing	–	130,475	472	699	725	725	616	600	3,500
Internally generated funds	76,578	80,271	70,611	72,009	71,456	71,456	72,428	71,504	71,638
Total Capital Funding	146,105	260,538	109,852	123,861	130,153	130,153	100,041	101,079	99,086

6.6. Budgeted Financial Position

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand									
ASSETS									
Current assets									
Cash	14	31,971	27,474	1,677	(19,611)	(19,611)	20,000	18,000	14,000
Call investment deposits	187,000	165,000	170,000	205,000	205,000	205,000	210,000	215,000	220,000
Consumer debtors	36,088	39,331	39,650	20,051	20,051	20,051	23,217	24,415	24,501
Other debtors	43,170	25,319	15,028	35,000	35,000	35,000	14,000	13,800	13,500
Current portion of long-term receivables	410	576	658	300	300	300	500	450	400
Inventory	12,126	17,384	13,810	18,000	18,000	18,000	14,000	14,500	14,000
Total current assets	278,808	279,581	266,620	280,029	258,740	258,740	281,717	286,165	286,401
Non current assets									
Long-term receivables	2,187	1,758	1,339	1,800	1,800	1,800	1,200	1,100	1,000
Investments	–	–	–	–	–	–	–	–	–
Investment property	413,143	714,489	283,541	750,000	750,000	750,000	270,000	290,000	300,000
Investment in Associate	–	–	–	–	–	–	–	–	–
Property, plant and equipment	980,453	1,092,977	1,210,274	1,053,804	1,058,692	1,058,692	1,257,747	1,226,169	1,188,360
Agricultural	–	–	–	–	–	–	–	–	–
Biological	–	–	–	–	–	–	–	–	–
Intangible	287	67	187	50	50	50	150	140	130
Other non-current assets	–	7,030	6,696	–	–	–	–	–	–
Total non current assets	1,396,071	1,816,322	1,502,036	1,805,654	1,810,542	1,810,542	1,529,097	1,517,409	1,489,490
TOTAL ASSETS	1,674,879	2,095,903	1,768,657	2,085,682	2,069,281	2,069,281	1,810,814	1,803,574	1,775,891
LIABILITIES									
Current liabilities									
Bank overdraft	8,271	–	–	–	–	–	–	–	–
Borrowing	1,681	1,160	2,898	1,250	1,250	1,250	2,700	2,500	2,300
Consumer deposits	10,161	11,615	12,885	12,000	12,000	12,000	13,000	13,250	13,500
Trade and other payables	92,068	149,435	101,699	87,500	87,500	87,500	91,000	85,000	79,000
Provisions	9,760	8,784	6,364	7,600	7,600	7,600	6,100	6,000	5,900
Total current liabilities	121,941	170,994	123,847	108,350	108,350	108,350	112,800	106,750	100,700
Non current liabilities									
Borrowing	2,096	1,017	30,219	28,739	28,739	28,739	27,100	25,900	24,700
Provisions	80,756	106,352	188,621	105,600	105,600	105,600	167,500	168,500	170,000
Total non current liabilities	82,851	107,369	218,840	134,339	134,339	134,339	194,600	194,400	194,700
TOTAL LIABILITIES	204,792	278,363	342,686	242,689	242,689	242,689	307,400	301,150	295,400
NET ASSETS	1,470,087	1,817,539	1,425,970	1,842,993	1,826,592	1,826,592	1,503,414	1,502,424	1,480,491
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	1,387,397	1,785,770	1,370,863	1,841,090	1,824,688	1,824,688	1,467,215	1,468,781	1,442,165
Reserves	82,691	31,770	55,108	1,904	1,904	1,904	36,199	33,643	38,327
Minorities' interests	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1,470,087	1,817,539	1,425,970	1,842,993	1,826,592	1,826,592	1,503,414	1,502,424	1,480,491

6.7. Budgeted Cash flows

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	457,508	524,130	547,260	540,695	552,238	552,238	544,405	573,811	606,370
Government - operating	116,107	70,043	67,411	68,012	70,537	70,537	118,355	60,777	70,262
Government - capital		137,369	29,985	46,133	41,419	41,419	46,153	28,766	35,385
Interest	18,842	12,187	12,394	14,396	12,261	12,261	14,353	15,073	15,801
Dividends									
Payments									
Suppliers and employees	(291,487)	(322,584)	(453,307)	(563,720)	(585,931)	(585,931)	(577,459)	(573,058)	(626,244)
Finance charges	(995)	(695)	(1,619)	(2,949)	(2,953)	(2,953)	(2,826)	(2,968)	(3,146)
Transfers and Grants	(278,157)	(167,467)	(127,305)	(5,500)	(5,500)	(5,500)	(1,159)	(1,235)	(1,300)
NET CASH FROM/(USED) OPERATING ACTIVITIES	21,818	252,983	74,818	97,067	82,070	82,070	141,821	101,166	97,128
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	11,217	(916)	3,664	35,000	35,000	35,000	(333)	(337)	(342)
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	314	284	597	500	500	500	139	100	100
Decrease (increase) in non-current investments	90,014	127	-	-	-	-	-	-	-
Payments									
Capital assets	(146,105)	(234,105)	(110,671)	(123,861)	(130,153)	(130,153)	(100,041)	(101,079)	(99,086)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(44,560)	(234,609)	(106,411)	(88,361)	(94,653)	(94,653)	(100,235)	(101,316)	(99,328)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans						-			
Borrowing long term/refinancing	(1,123)	(1,600)	904	(500)	(500)	(500)	800	900	950
Increase (decrease) in consumer deposits	692	1,454	1,270	350	350	350	225	250	250
Payments									
Repayment of borrowing			29,922	2,800	2,800	2,800	2,000	2,000	2,000
NET CASH FROM/(USED) FINANCING ACTIVITIES	(430)	(145)	32,095	2,650	2,650	2,650	3,025	3,150	3,200
NET INCREASE/ (DECREASE) IN CASH HELD	(23,172)	18,228	503	11,356	(9,933)	(9,933)	44,611	3,000	1,000
Cash/cash equivalents at the year begin:	201,915	178,743	196,971	195,322	195,322	195,322	185,389	230,000	233,000
Cash/cash equivalents at the year end:	178,743	196,971	197,474	206,677	185,389	185,389	230,000	233,000	234,000

6.8. Cash backed reserves/accumulated surplus reconciliation

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand									
Cash and investments available									
Cash/cash equivalents at the year end	178,743	196,971	197,474	206,677	185,389	185,389	230,000	233,000	234,000
Other current investments > 90 days	(0)	(0)	(0)	–	–	–	–	–	–
Non current assets - Investments	–	–	–	–	–	–	–	–	–
Cash and investments available:	178,743	196,971	197,474	206,677	185,389	185,389	230,000	233,000	234,000
Application of cash and investments									
Unspent conditional transfers	13,754	23,987	19,128	10,000	10,000	10,000	9,500	9,000	8,000
Unspent borrowing	–	–	–	–	–	–	–	–	–
Statutory requirements	10,161	11,615	19,128	12,000	12,000	12,000	11,000	10,000	9,000
Other working capital requirements	719	51,092	30,603	24,132	23,341	23,341	46,770	41,105	36,492
Other provisions	6,425	5,578	8,643	1,399	1,399	1,399	7,183	7,281	7,059
Long term investments committed	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	82,691	31,770	55,108	1,904	1,904	1,904	36,199	33,643	38,327
Total Application of cash and investments:	113,750	124,043	132,608	49,434	48,643	48,643	110,652	101,029	98,878
Surplus(shortfall)	64,994	72,929	64,866	157,243	136,745	136,745	119,348	131,971	135,122

6.9. Asset management

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand									
CAPITAL EXPENDITURE									
Total New Assets	116,773	244,375	86,627	106,231	112,330	112,330	84,101	77,995	69,340
Infrastructure - Road transport	16,871	16,939	18,388	24,980	25,096	25,096	20,789	10,881	4,779
Infrastructure - Electricity	27,641	29,442	16,157	15,490	14,932	14,932	17,637	22,309	14,816
Infrastructure - Water	37,546	158,571	9,971	6,680	6,504	6,504	11,445	21,857	26,345
Infrastructure - Sanitation	11,657	14,312	16,174	13,080	10,946	10,946	17,014	14,475	12,970
Infrastructure - Other	1,197	2,020	1,758	2,010	2,010	2,010	320	2,200	2,850
Infrastructure	94,972	221,284	62,448	62,240	59,487	59,487	67,206	71,722	61,760
Community	9,982	9,141	3,248	9,611	7,716	7,716	10,436	2,707	2,045
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	11,879	13,950	20,931	34,380	45,127	45,127	6,459	3,566	5,535
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	29,332	16,163	23,225	17,630	17,823	17,823	15,940	23,084	29,746
Infrastructure - Road transport	20,296	8,525	18,616	3,032	3,886	3,886	9,630	18,434	24,296
Infrastructure - Electricity	5,409	2,720	1,005	4,750	4,750	4,750	3,000	2,600	2,000
Infrastructure - Water	1,055	473	74	2,000	2,000	2,000	330	100	-
Infrastructure - Sanitation	1,832	3,023	665	530	530	530	100	600	2,100
Infrastructure - Other	400	186	-	300	300	300	300	300	300
Infrastructure	28,992	14,927	20,360	10,612	11,466	11,466	13,360	22,034	28,696
Community	339	1,236	2,375	4,680	4,833	4,833	2,430	1,050	750
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	490	2,338	1,525	1,525	150	-	300
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	146,105	260,538	109,852	123,861	130,153	130,153	100,041	101,079	99,086
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport	99,447	154,890	109,021	94,926	95,367	95,367	113,297	110,453	107,047
Infrastructure - Electricity	100,920	131,891	111,896	97,429	97,881	97,881	116,285	113,365	109,870
Infrastructure - Water	123,940	304,946	287,258	250,120	251,280	251,280	298,525	291,030	282,056
Infrastructure - Sanitation	74,073	87,392	82,054	71,446	71,777	71,777	85,273	83,132	80,568
Infrastructure - Other	35,447	19,265	38,604	33,613	33,769	33,769	40,119	39,111	37,905
Infrastructure	433,828	698,383	628,833	547,534	550,074	550,074	653,499	637,092	617,447
Community	63,800	56,414	54,768	47,687	47,909	47,909	56,916	55,487	53,776
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	413,143	714,489	283,541	750,000	750,000	750,000	270,000	290,000	300,000
Other assets	482,826	338,180	526,673	458,582	460,709	460,709	547,331	533,590	517,137
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	287	67	187	50	50	50	150	140	130
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	1,393,884	1,807,533	1,494,002	1,803,854	1,808,742	1,808,742	1,527,897	1,516,309	1,488,490
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	25,887	32,221	43,204	48,704	56,888	56,888	59,663	63,649	70,521
Repairs and Maintenance by Asset Class	29,781	28,619	40,622	42,893	42,800	42,800	38,756	40,575	42,482
Infrastructure - Road transport	9,171	5,977	13,162	14,107	13,402	13,402	12,584	13,056	13,594
Infrastructure - Electricity	3,559	5,597	6,981	3,812	4,452	4,452	4,469	4,662	4,895
Infrastructure - Water	3,121	2,883	3,312	5,357	4,292	4,292	4,093	4,258	4,445
Infrastructure - Sanitation	682	737	782	1,360	1,365	1,365	1,315	1,417	1,491
Infrastructure - Other	538	796	552	651	651	651	663	689	745
Infrastructure	17,070	15,989	24,790	25,286	24,162	24,162	23,123	24,083	25,170
Community	3,912	3,953	6,353	6,436	7,226	7,226	3,861	4,107	4,332
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	8,800	8,677	9,479	11,170	11,412	11,412	11,772	12,386	12,980
TOTAL EXPENDITURE OTHER ITEMS	55,668	60,840	83,826	91,597	99,689	99,689	98,418	104,224	113,003
Renewal of Existing Assets as % of total capex	20.1%	6.2%	21.1%	14.2%	13.7%	13.7%	15.9%	22.8%	30.0%
Renewal of Existing Assets as % of deprecn	113.3%	50.2%	53.8%	36.2%	31.3%	31.3%	26.7%	36.3%	42.2%
R&M as a % of PPE	3.0%	2.6%	3.4%	4.1%	4.0%	4.0%	3.1%	3.3%	3.6%
Renewal and R&M as a % of PPE	4.0%	2.0%	4.0%	3.0%	3.0%	3.0%	4.0%	4.0%	5.0%

6.10. Basic service delivery measurement

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets									
Water:									
Piped water inside dwelling	25,568	29,986	31,359	31,459	31,459	31,459	31,774	32,091	32,412
Piped water inside yard (but not in dwelling)	5,700	5,700	–	–	–	–	–	–	–
Using public tap (at least min.service level)	860	650	1,000	1,000	1,000	1,000	600	500	200
Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	32,128	36,336	32,359	32,459	32,459	32,459	32,374	32,591	32,612
Using public tap (< min.service level)	300	–	1,000	1,000	1,000	1,000	600	500	200
Other water supply (< min.service level)	220	–	–	–	–	–	–	–	–
No water supply	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	520	–	1,000	1,000	1,000	1,000	600	500	200
Total number of households	32,648	36,336	33,359	33,459	33,459	33,459	32,974	33,091	32,812
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	21,511	23,054	24,956	23,151	23,151	23,151	23,383	23,616	23,852
Flush toilet (with septic tank)	5,910	5,030	5,030	5,030	5,030	5,030	5,030	5,030	5,030
Chemical toilet	1	–	–	–	–	–	–	–	–
Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	27,422	28,084	29,986	28,181	28,181	28,181	28,413	28,646	28,882
Bucket toilet	600	550	500	450	450	450	400	350	300
Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
No toilet provisions	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	600	550	500	450	450	450	400	350	300
Total number of households	28,022	28,634	30,486	28,631	28,631	28,631	28,813	28,996	29,182
Energy:									
Electricity (at least min.service level)	6,666	5,357	5,201	5,090	5,090	5,090	5,040	5,000	45,000
Electricity - prepaid (min.service level)	23,153	24,250	25,250	26,358	26,358	26,358	26,885	27,423	27,971
Minimum Service Level and Above sub-total	29,819	29,607	30,451	31,448	31,448	31,448	31,925	32,423	72,971
Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
Other energy sources	480	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	480	–	–	–	–	–	–	–	–
Total number of households	30,299	29,607	30,451	31,448	31,448	31,448	31,925	32,423	72,971
Refuse:									
Removed at least once a week	22,687	28,655	29,497	29,583	29,583	29,583	29,879	30,178	30,479
Minimum Service Level and Above sub-total	22,687	28,655	29,497	29,583	29,583	29,583	29,879	30,178	30,479
Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
Using communal refuse dump	158	–	–	–	–	–	–	–	–
Using own refuse dump	–	–	–	–	–	–	–	–	–
Other rubbish disposal	–	–	–	–	–	–	–	–	–
No rubbish disposal	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	158	–	–	–	–	–	–	–	–
Total number of households	22,845	28,655	29,497	29,583	29,583	29,583	29,879	30,178	30,479
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	35,597	29,986	26,562	27,093	27,093	27,093	27,364	27,638	27,914
Sanitation (free minimum level service)	7,608	5,962	6,600	6,732	6,732	6,732	6,799	6,867	6,936
Electricity/other energy (50kwh per household per month)	26,073	24,771	25,521	26,031	26,031	26,031	26,291	26,554	26,820
Refuse (removed at least once a week)	9,757	6,953	6,949	7,088	7,088	7,088	7,159	7,230	7,303
Cost of Free Basic Services provided (R'000)	555	276	587	634	634	634	685	740	799
Water (6 kilolitres per household per month)	0	–	–	–	–	–	–	–	–
Sanitation (free sanitation service)	389	469	325	358	358	358	393	433	476
Electricity/other energy (50kwh per household per month)	–	–	–	–	–	–	–	–	–
Refuse (removed once a week)	945	745	913	992	992	992	1,079	1,173	1,275
Total cost of FBS provided (minimum social package)									
Highest level of free service provided	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Property rates (R value threshold)	6	6	6	6	6	6	6	6	6
Water (kilolitres per household per month)	–	–	–	–	–	–	–	–	–
Sanitation (kilolitres per household per month)	146	154	154	154	154	154	154	154	154
Sanitation (Rand per household per month)	50	50	50	50	50	50	50	50	50
Electricity (kwh per household per month)	61	66	66	–	–	–	–	–	–
Refuse (average litres per week)	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided (R'000)	1,719	678,276	509,904	–	–	–	–	–	–
Property rates (R15 000 threshold rebate)	1,848	2,404	2,813	2,890	2,890	2,800	2,968	3,146	3,335
Property rates (other exemptions, reductions and rebates)	13,465	13,787	9,316	10,061	10,866	11,735	12,440	13,186	13,977
Water	10,393	10,821	7,426	7,426	7,426	7,426	7,872	8,344	8,845
Sanitation	–	–	–	–	–	–	–	–	–
Electricity/other energy	6,373	6,962	11,217	12,339	13,573	14,930	15,826	16,775	17,782
Refuse	344	331	308	–	–	–	–	–	–
Municipal Housing - rental rebates	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–
Other	34,141	712,580	540,985	32,717	34,755	36,892	39,105	41,451	43,938
Total revenue cost of free services provided (total social package)	66,562	746,885	572,066	65,433	69,511	73,783	78,210	82,903	87,877

6.11. Other supporting tables / graphs

CASH BUDGET

The following schedule shows the Cash Budget of the operating revenue per source and expenditure per type for the 2013/14 budget year:

TYPE CODE	TYPE	TOTAL	% of total income/exp budget	NON-CASH Transactions	Department al Costs	Transfers out (Contra)	TOTAL CASH BUDGET	% of total income/exp budget
2013/2014								
INCOME								
56	Property Rates	(86,574,473)	11.0%		301,423	4,243,399	(82,029,651)	12.1%
58	Penalties Imposed And Collection Charges	(1,650,000)	0.2%				(1,650,000)	0.2%
62	Service Charges	(505,930,099)	64.4%		25,436,142	52,887,600	(427,606,358)	63.2%
66	Rent of Facilities and Equipment	(5,357,619)	0.7%				(5,357,619)	0.8%
68	Interest Earned - External Investments	(14,080,000)	1.8%	-			(14,080,000)	2.1%
72	Interest Earned - Outstanding Debtors	(272,825)	0.0%				(272,825)	0.0%
76	Fines	(6,081,500)	0.8%				(6,081,500)	0.9%
78	Licenses and Permits	(4,843,620)	0.6%				(4,843,620)	0.7%
82	Grants & Subsidies Received - Operating	(118,355,136)	15.1%				(118,355,136)	17.5%
83	Grants & Subsidies Received - Capital	(24,251,579)	3.1%	24,251,579			-	0.0%
84	Other Revenue	(22,914,250)	2.9%	37,577		6,040,000	(16,836,673)	2.5%
85	Public Contr & Donated Property, Plant &	-	0.0%				-	0.0%
86	Gains on Disposal Of Property, Plant & E	(66,500)	0.0%	66,500		-	-	0.0%
OPERATING INCOME GENERATED		(790,377,601)		24,355,656	25,737,565	63,170,999	(677,113,381)	
88	Less Revenue Foregone	4,243,399	-0.5%			(4,243,399)	-	0.0%
TOTAL OPERATING INCOME		(786,134,202)	100.0%	24,355,656	25,737,565	58,927,600	(677,113,381)	100.0%
EXPENDITURE								
2	Employee Related Costs	190,953,029	24.5%		-		190,953,029	28.2%
4	Costs Capitalised	(1,704,100)	-0.2%				(1,704,100)	-0.3%
6	Less Empl Costs Alloc To Other Operating	-	0.0%		-		-	0.0%
8	Remuneration Of Councillors	9,199,759	1.2%				9,199,759	1.4%
10	Bad Debts	-	0.0%				-	0.0%
12	Collection Costs	6,606,000	0.8%				6,606,000	1.0%
14	General Expenses - Bulk Purchases	203,660,115	26.1%				203,660,115	30.1%
16	General Expenses - Contracted Services	32,241,028	4.1%				32,241,028	4.8%
18	General Expenses - Grants & Subsidies Pa	5,447,294	0.7%			(4,288,044)	1,159,250	0.2%
20	General Expenses - Other	155,558,423	19.9%	(1,500,000)	(25,737,565)	-	128,320,858	19.0%
22	Repairs & Maintenance - Municipal Assets	38,755,784	5.0%				38,755,784	5.7%
24	Depreciation - Property, Plant & Equip	58,412,087	7.5%				58,412,087	8.6%
26	Depreciation - Leased Property Plant & E	1,155,228	0.1%				1,155,228	0.2%
27	Amortisation - Intangible Assets	95,303	0.0%				95,303	0.0%
28	Interest Expense - External Borrowings	2,826,298	0.4%				2,826,298	0.4%
30	Disposal Of Property, Plant & Equipment	399,000	0.1%	(399,000)			-	0.0%
32	Contributions From Operating To Capital	-	0.0%				-	0.0%
34	Contributions To / From Provisions & Res	38,772,321	5.0%	(16,875,757)		(14,713,252)	7,183,312	1.1%
44	Interdepartmental Charges And Recoveries	(1,783,108)	-0.2%				(1,783,108)	-0.3%
48	Other Adjustments & Transfers [Appropria	39,926,304	5.1%			(39,926,304)	-	0.0%
DIRECT OPERATING EXPENDITURE		780,520,765		(18,774,757)	(25,737,565)	(58,927,600)	677,080,843	
INTERNAL CHARGES								
	Admin-Internal Charges (DR)	22,418,780	2.9%				22,418,780	3.3%
	Admin-Internal Recovery (CR)	(22,418,780)	-2.9%				(22,418,780)	-3.3%
TOTAL OPERATING EXPENDITURE		780,520,765	100.0%	(18,774,757)	(25,737,565)	(58,927,600)	677,080,843	100.0%
OPERATING (SURPLUS)/DEFICIT		(5,613,437)		5,580,899	-	-	(32,538)	

The following schedule shows the Cash Budget of the operating revenue per source and expenditure per type for the 2014/15 projected budget year:

TYPE CODE	TYPE	TOTAL	% of total income/exp budget	NON-CASH Transactions	Department al Costs	Transfers out (Contra)	TOTAL CASH BUDGET	% of total income/exp budget
2014/2015								
INCOME								
56	Property Rates	(92,038,085)	12.0%		322,522	4,498,003	(87,217,560)	13.4%
58	Penalties Imposed And Collection Charges	(1,765,500)	0.2%				(1,765,500)	0.3%
62	Service Charges	(536,078,925)	69.8%		26,724,959	58,334,278	(451,019,688)	69.4%
66	Rent of Facilities and Equipment	(5,676,223)	0.7%				(5,676,223)	0.9%
68	Interest Earned - External Investments	(14,784,000)	1.9%	-			(14,784,000)	2.3%
72	Interest Earned - Outstanding Debtors	(288,955)	0.0%				(288,955)	0.0%
76	Fines	(6,987,305)	0.9%				(6,987,305)	1.1%
78	Licenses and Permits	(5,105,406)	0.7%				(5,105,406)	0.8%
82	Grants & Subsidies Received - Operating	(60,777,252)	7.9%				(60,777,252)	9.4%
83	Grants & Subsidies Received - Capital	(26,375,263)	3.4%	26,375,263			-	0.0%
84	Other Revenue	(22,121,703)	2.9%	39,831		6,042,500	(16,039,372)	2.5%
85	Public Contr & Donated Property, Plant &	-	0.0%				-	0.0%
86	Gains on Disposal Of Property, Plant & E	(71,820)	0.0%	71,820		-	-	0.0%
OPERATING INCOME GENERATED		(772,070,437)		26,486,914	27,047,481	68,874,781	(649,661,261)	
88	Less Revenue Foregone	4,498,003	-0.6%			(4,498,003)	-	0.0%
TOTAL OPERATING INCOME		(767,572,434)	100.0%	26,486,914	27,047,481	64,376,778	(649,661,261)	100.0%
EXPENDITURE								
2	Employee Related Costs	202,209,563	26.6%		-		202,209,563	31.1%
4	Costs Capitalised	(1,874,510)	-0.2%				(1,874,510)	-0.3%
6	Less Empl Costs Alloc To Other Operating	-	0.0%		-		-	0.0%
8	Remuneration Of Councillors	9,748,745	1.3%				9,748,745	1.5%
10	Bad Debts	-	0.0%				-	0.0%
12	Collection Costs	6,870,240	0.9%				6,870,240	1.1%
14	General Expenses - Bulk Purchases	218,464,624	28.7%				218,464,624	33.6%
16	General Expenses - Contracted Services	33,615,886	4.4%				33,615,886	5.2%
18	General Expenses - Grants & Subsidies Pa	6,679,006	0.9%			(5,443,608)	1,235,398	0.2%
20	General Expenses - Other	95,176,967	12.5%	(1,590,000)	(27,047,481)	-	66,539,486	10.2%
22	Repairs & Maintenance - Municipal Assets	40,575,456	5.3%				40,575,456	6.2%
24	Depreciation - Property, Plant & Equip	63,140,283	8.3%				63,140,283	9.7%
26	Depreciation - Leased Property Plant & E	413,657	0.1%				413,657	0.1%
27	Amortisation - Intangible Assets	94,777	0.0%				94,777	0.0%
28	Interest Expense - External Borrowings	2,967,616	0.4%				2,967,616	0.5%
30	Disposal Of Property, Plant & Equipment	408,950	0.1%	(408,950)			-	0.0%
32	Contributions From Operating To Capital	-	0.0%				-	0.0%
34	Contributions To / From Provisions & Res	41,059,495	5.4%	(18,476,489)		(15,301,782)	7,281,224	1.1%
44	Interdepartmental Charges And Recoveries	(1,693,954)	-0.2%				(1,693,954)	-0.3%
48	Other Adjustments & Transfers [Appropria	43,631,388	5.7%			(43,631,388)	-	0.0%
DIRECT OPERATING EXPENDITURE		761,488,189		(20,475,439)	(27,047,481)	(64,376,778)	649,588,491	
INTERNAL CHARGES								
	Admin-Internal Charges (DR)	22,418,780	2.9%				22,418,780	3.5%
	Admin-Internal Recovery (CR)	(22,418,780)	-2.9%				(22,418,780)	-3.5%
TOTAL OPERATING EXPENDITURE		761,488,189	100.0%	(20,475,439)	(27,047,481)	(64,376,778)	649,588,491	100.0%
OPERATING (SURPLUS)/DEFICIT		(6,084,245)		6,011,475	-	-	(72,770)	

The following schedule shows the Cash Budget of the operating revenue per source and expenditure per type for the 2015/16 projected budget year:

TYPE CODE	TYPE	TOTAL	% of total income/exp budget	NON-CASH Transactions	Department al Costs	Transfers out (Contra)	TOTAL CASH BUDGET	% of total income/exp budget
2015/2016								
INCOME								
56	Property Rates	(97,917,228)	12.0%		345,098	4,767,884	(92,804,246)	13.4%
58	Penalties Imposed And Collection Charges	(1,889,085)	0.2%				(1,889,085)	0.3%
62	Service Charges	(569,604,875)	70.0%		28,054,628	64,648,416	(476,901,831)	68.9%
66	Rent of Facilities and Equipment	(6,044,484)	0.7%				(6,044,484)	0.9%
68	Interest Earned - External Investments	(15,523,200)	1.9%	-			(15,523,200)	2.2%
72	Interest Earned - Outstanding Debtors	(277,522)	0.0%				(277,522)	0.0%
76	Fines	(7,408,290)	0.9%				(7,408,290)	1.1%
78	Licenses and Permits	(5,383,664)	0.7%				(5,383,664)	0.8%
82	Grants & Subsidies Received - Operating	(70,261,830)	8.6%				(70,261,830)	10.1%
83	Grants & Subsidies Received - Capital	(22,448,070)	2.8%	22,448,070			-	0.0%
84	Other Revenue	(22,025,167)	2.7%	42,304		6,044,700	(15,938,163)	2.3%
85	Public Contr & Donated Property, Plant & E	-	0.0%				-	0.0%
86	Gains on Disposal Of Property, Plant & E	(77,565)	0.0%	77,565		-	-	0.0%
OPERATING INCOME GENERATED		(818,860,980)		22,567,939	28,399,726	75,461,000	(692,432,315)	
88	Less Revenue Foregone	4,767,884	-0.6%			(4,767,884)	-	0.0%
TOTAL OPERATING INCOME		(814,093,096)	100.0%	22,567,939	28,399,726	70,693,116	(692,432,315)	100.0%
EXPENDITURE								
2	Employee Related Costs	215,378,561	26.5%		-		215,378,561	31.1%
4	Costs Capitalised	(2,061,961)	-0.3%				(2,061,961)	-0.3%
6	Less Empl Costs Alloc To Other Operating	-	0.0%		-		-	0.0%
8	Remuneration Of Councillors	10,330,670	1.3%				10,330,670	1.5%
10	Bad Debts	-	0.0%				-	0.0%
12	Collection Costs	7,213,752	0.9%				7,213,752	1.0%
14	General Expenses - Bulk Purchases	234,449,471	28.8%				234,449,471	33.9%
16	General Expenses - Contracted Services	34,990,763	4.3%				34,990,763	5.1%
18	General Expenses - Grants & Subsidies Pa	7,877,611	1.0%			(6,577,818)	1,299,793	0.2%
20	General Expenses - Other	99,252,012	12.2%	(1,669,500)	(28,399,726)	-	69,182,786	10.0%
22	Repairs & Maintenance - Municipal Assets	42,481,963	5.2%				42,481,963	6.1%
24	Depreciation - Property, Plant & Equip	69,611,387	8.6%				69,611,387	10.1%
26	Depreciation - Leased Property Plant & E	818,384	0.1%				818,384	0.1%
27	Amortisation - Intangible Assets	91,688	0.0%				91,688	0.0%
28	Interest Expense - External Borrowings	3,145,676	0.4%				3,145,676	0.5%
30	Disposal Of Property, Plant & Equipment	419,402	0.1%	(419,402)			-	0.0%
32	Contributions From Operating To Capital	-	0.0%				-	0.0%
34	Contributions To / From Provisions & Res	43,298,635	5.3%	(20,325,756)		(15,913,854)	7,059,025	1.0%
44	Interdepartmental Charges And Recoveries	(1,575,378)	-0.2%				(1,575,378)	-0.2%
48	Other Adjustments & Transfers [Appropria	48,201,444	5.9%			(48,201,444)	-	0.0%
DIRECT OPERATING EXPENDITURE		813,924,080		(22,414,658)	(28,399,726)	(70,693,116)	692,416,580	
INTERNAL CHARGES								
	Admin-Internal Charges (DR)	24,884,845	3.1%				24,884,845	3.6%
	Admin-Internal Recovery (CR)	(24,884,846)	-3.1%				(24,884,846)	-3.6%
TOTAL OPERATING EXPENDITURE		813,924,079	100.0%	(22,414,658)	(28,399,726)	(70,693,116)	692,416,579	100.0%
OPERATING (SURPLUS)/DEFICIT		(169,017)		153,281	-	-	(15,736)	

OPERATING BUDGET PER ITEM

The following schedule shows the operating revenue and expenditure per item for current financial year as well as the 2013/14 MTREF period:

ITEM CODE	ITEM	2011-12	2012-13		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
		ACTUAL	BUDGET	ADJUSTED BUDGET			
2 Employee Related Costs							
10	Allowance-Acting	1,096,079	675,000	985,000	820,000	852,800	878,384
20	Allowance-Cashiers	24,900	26,100	27,500	22,500	23,625	23,862
30	Allowance - Entertainment	-	-	-	-	-	-
40	Allowance-Housing Subsidy	908,968	1,159,428	1,150,078	1,123,475	1,168,416	1,215,156
43	Allowance-Locomotion-Bus	189,966	196,992	196,992	169,536	172,929	179,848
44	Allowance-Locomotion-Claims	568,092	451,530	661,230	557,600	585,481	603,045
45	Allowance-Locomotion-Fixed	3,543,128	3,955,716	3,977,566	4,124,906	4,372,402	4,722,193
50	Allowance-Other	2,383,067	1,758,666	1,792,236	1,550,406	1,651,183	1,763,462
125	Bonuses	8,047,381	8,980,135	8,915,720	9,647,221	10,254,997	10,972,850
250	Contract Workers	1,146,530	2,095,300	2,122,300	2,527,000	2,628,351	2,734,769
260	Contributions-Med. Aid Fund	7,955,733	9,488,114	9,478,394	10,083,759	10,688,781	11,436,995
265	Contributions-Pension Fund	13,148,475	15,418,011	15,140,388	16,913,925	17,928,760	19,183,776
270	Contributions-Provident Fund	2,352,628	3,834,721	3,379,721	3,838,248	3,876,629	3,992,925
290	Ex Gratia Pensions	-	-	-	-	-	-
295	Executive Packages	7,177,553	7,304,842	7,304,842	7,649,351	8,146,559	8,635,353
330	Group Life Insurance	2,485,540	2,888,772	2,888,638	3,256,327	3,516,836	3,727,844
380	Leave Pay	-	-	-	-	-	-
381	Long Service Bonus	-	-	-	-	-	-
405	Overtime Pay	4,653,691	5,789,140	5,342,500	5,216,880	5,582,061	6,084,449
420	Protective Clothing & Uniforms	824,713	933,246	994,396	1,047,597	1,110,453	1,188,186
430	Salaries	94,453,950	108,200,915	105,656,482	116,075,975	123,040,533	131,038,168
445	Standby	2,134,291	1,889,286	2,058,778	2,232,698	2,322,007	2,461,327
460	Temporary/Casual Staff	1,477,729	1,293,820	2,910,739	1,820,000	1,874,600	1,930,841
465	Unemployment Insurance Fund	885,940	969,151	1,034,504	1,082,590	1,147,545	1,239,344
480	Wages	-	-	-	-	-	-
485	Workman's Compensation	1,091,939	1,112,451	1,112,451	1,193,035	1,264,615	1,365,784
SUB-TOTAL		156,550,294	178,421,336	177,130,455	190,953,029	202,209,563	215,378,561
4 Costs Capitalised							
530	Empl Cost to Capital-Salaries	(80,932)	(960,000)	(960,000)	(992,100)	(1,091,310)	(1,200,441)
535	Empl Cost to Capital-Wages	(180,760)	(220,000)	(220,000)	(200,000)	(220,000)	(242,000)
536	Vehicle & Plant Cost to Capital	-	-	-	(512,000)	(563,200)	(619,520)
SUB-TOTAL		(261,692)	(1,180,000)	(1,180,000)	(1,704,100)	(1,874,510)	(2,061,961)
8 Remuneration Of Councillors							
550	Councillors Remun-Allowances	7,373,341	7,926,344	7,926,344	8,723,663	9,247,083	9,801,908
551	Council Remun-Office Allow.	-	-	-	-	-	-
552	Council Remun-Pension Fund	-	-	-	-	-	-
553	Council Remun-Travel Allow.	6,621	100,000	100,000	50,000	50,000	50,000
554	Council Remun-Telephone Allow	373,932	401,977	401,977	426,096	451,662	478,762
556	Council Remun-Housing Allow	-	-	-	-	-	-
558	Council Remun-Med. Aid Fund	-	-	-	-	-	-
SUB-TOTAL		7,753,895	8,428,321	8,428,321	9,199,759	9,748,745	10,330,670
12 Collection Costs							
570	Collection Costs	5,810,207	6,600,000	6,200,000	6,606,000	6,870,240	7,213,752
SUB-TOTAL		5,810,207	6,600,000	6,200,000	6,606,000	6,870,240	7,213,752
14 General Expenses - Bulk Purchases							
580	Bulk Purchases-Electricity	159,226,667	182,096,370	179,495,435	192,060,115	206,464,624	221,949,471
585	Bulk Purchases-Water	8,139,484	12,600,000	11,000,000	11,600,000	12,000,000	12,500,000
SUB-TOTAL		167,366,152	194,696,370	190,495,435	203,660,115	218,464,624	234,449,471

ITEM CODE	ITEM	2011-12	2012-13		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
		ACTUAL	BUDGET	ADJUSTED BUDGET			
16 General Expenses - Contracted Services							
610	Agency Paym-Account Print	359,423	586,556	586,556	590,000	619,500	656,670
611	AMR System	251,380	330,000	330,000	350,000	371,000	389,550
613	Agency payments - Beautification of CBD	37,641	40,000	20,000	40,000	40,800	41,208
614	Agency Payments - Cash Transit	175,628	210,973	220,973	227,600	229,876	241,371
615	Agency Payments-Cleansing Serv	957,847	2,050,000	3,530,000	3,340,000	3,440,200	3,543,406
616	Agency Payment-Cut of Grass	4,520,168	4,180,000	4,140,500	4,305,000	4,434,150	4,567,175
617	Agency Payments - Desalination Plant	3,305,104	4,559,150	4,159,150	4,516,564	4,742,392	4,979,512
620	Agency Payments-Gardening Serv	118,173	180,000	120,000	120,000	133,200	141,192
622	Agency Paym-Info Sys Maint	175,670	345,000	280,000	515,000	535,600	557,024
625	Agency Paym-Internal Auditors	826,435	1,058,750	1,058,750	1,225,000	1,323,000	1,402,380
626	Agency Payments-life Saving	929,337	980,000	980,000	1,039,000	1,122,120	1,178,226
630	Agency Paym-Meter Readings	1,036,188	1,162,400	1,162,400	1,176,560	1,211,857	1,284,568
635	Agency Paym-Prepaid System	5,300,522	5,700,000	6,000,000	6,200,000	6,386,000	6,577,580
640	Agency Paym-Refuse Recycling	87,845	200,000	130,000	250,000	270,000	302,400
645	Agency Paym-Refuse Removal	3,553,026	3,600,000	3,850,000	4,000,000	4,200,000	4,326,000
649	Agency Payments - R.O. Plant	3,679,978	2,933,268	2,933,268	435,806	457,596	494,204
650	Agency Payments-Sanitation Ser	765,197	800,000	1,500,000	1,600,000	1,680,000	1,747,200
655	Agency Paym-Security Services	810,355	982,322	1,559,594	1,287,460	1,326,085	1,379,127
660	Agency Paym-Transport Co.	180,328	330,862	355,562	350,988	368,537	383,279
665	Agency Paym-Add.Valuations	126,348	420,000	450,000	400,000	436,000	483,960
666	Agency Payment-Washing Linen	37,537	40,000	40,000	40,000	42,000	46,620
690	Concessionary Fees- Indigent	176,876	195,000	195,000	232,050	245,973	268,111
SUB-TOTAL		27,411,007	30,884,281	33,601,753	32,241,028	33,615,886	34,990,763

18 General Expenses - Grants & Subsidies Pa							
703	Grants & Donations-Public	563,514	650,000	730,000	279,250	298,798	313,738
704	Grants & Donations-SPCA	-	-	-	630,000	674,100	707,805
710	Grant In Aid-Assessment Rates	-	-	-	-	-	-
712	Grants & Donations - District	15,000	15,000	-	-	-	-
713	Grant In Aid-Services	2,140,627	4,545,392	4,545,392	4,288,044	5,443,608	6,577,818
714	Sub: Benefit Discount Scheme	299,705	290,000	290,000	250,000	262,500	278,250
SUB-TOTAL		3,018,847	5,500,392	5,565,392	5,447,294	6,679,006	7,877,611

20 General Expenses - Other							
730	Advertising	1,364,288	1,206,260	1,126,060	1,050,490	1,092,509	1,136,210
735	Allowances-Adhoc Comm Members	60,173	90,000	60,000	90,000	94,500	100,170
736	Actuarial Loss	38,616,607	1,500,000	2,500,000	1,500,000	1,590,000	1,669,500
737	Animal Feed	45,213	55,000	55,000	65,000	68,900	74,412
740	Audit Fees-External Auditors	2,748,465	3,043,700	3,043,700	3,200,000	3,360,000	3,494,400
755	Bank Charges	2,070,034	2,223,065	2,173,065	2,225,000	2,336,250	2,429,700
760	Books,Magazines & Publications	4,660	22,960	28,700	19,350	21,672	23,406
761	Blue Flag Training	2,500	11,000	2,500	11,000	11,660	12,593
764	Bursary Scheme	20,049	75,000	75,000	75,000	81,000	86,670
765	Bush & Weed Clearing	878,121	645,300	650,000	575,000	609,500	646,070
772	Cleaner Cities & Towns	-	-	-	-	-	-
773	Community Meetings	-	-	-	-	-	-
780	Conferences & Seminars	75,206	108,000	96,500	125,700	131,985	139,905
785	Consultant Fees-Empl Equity	-	-	-	-	-	-
790	Consultant Fees-General	1,192,590	2,446,737	3,183,437	2,751,000	2,751,000	2,751,000
793	Consultant Fees-Marketing	-	-	-	-	-	-
795	Consultant Fees-Planning/IDP	-	-	-	-	-	-
796	Consultant Fees-Personnel	-	30,000	30,000	30,000	33,000	35,640
805	Contract Work-General	5,154,939	5,351,774	5,244,753	4,314,435	5,186,793	5,259,601
806	Contract Charges - Street Ligh	167,854	203,196	203,196	228,000	243,960	256,158
807	Contract Charges Electricity	751,574	995,831	912,576	788,000	835,280	868,690
808	Contract Charges Water	10,000	10,362	10,362	10,362	11,191	11,974
812	Disciplinary Costs	290,121	135,000	100,000	100,000	110,000	115,500
813	Desalination Plant-PetroSA	2,889,551	-	9,197,000	-	-	-
850	Home Ownership Education	39,974	50,000	35,000	25,000	27,500	28,875
860	Employee's Assistance Program	3,848	30,000	29,400	30,000	33,000	34,650
865	Entertainment-Public	84,826	90,000	95,000	108,650	114,083	118,646
866	EPWP - Incentive	2,145,691	-	1,019,568	-	-	-
868	Fire-Breaks	40,351	50,000	50,000	50,000	52,500	56,175
870	Fuel & Oil	5,218,814	5,791,550	5,770,300	6,191,989	6,439,668	6,697,257
875	Festive Lights	60,002	70,000	70,000	80,000	84,000	89,880
888	Housing:Infrastructure-Incenti	-	-	3,286,414	-	-	-
889	Housing: Top Str - Incentive(E	2,524,068	-	-	-	-	-
890	Higiene / Hygiene	51,957	78,134	95,960	85,668	89,952	95,347
895	Hire Charges-Television Sets	-	-	-	-	-	-
900	Hire Charges-Toilets	78,239	89,800	86,400	100,480	106,509	112,899
905	Hire Charges-Trip Meters	-	-	-	-	-	-
914	Housing: Community Residential Units	1,196,921	-	62,629	-	-	-
915	Hire Charges-Office Equipment	-	-	-	-	-	-
916	Housing:Top Structures	16,932,818	18,251,600	23,186,126	65,075,000	-	-
917	Impairment on Investments	465,719,032	-	1,500,000	1,500,000	1,560,000	1,622,400

ITEM CODE	ITEM	2011-12	2012-13		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
		ACTUAL	BUDGET	ADJUSTED BUDGET			
918	Houses for resale-Written off	4,079,009	-	-	-	-	-
919	Housing:Top Str-Dalmeida/Kwa	853,193	1,600,000	1,600,000	300,000	-	-
920	Industrial/Tourism-Sect.21 Co.	2,705,832	1,990,622	1,990,622	1,990,622	2,090,153	2,173,759
921	IDP Planning	18,591	90,000	90,000	70,000	74,200	78,652
925	Insurance Expenses	2,291,538	2,223,067	2,049,403	2,608,004	2,738,402	2,847,938
926	Insurance Excess Payments	74,758	61,620	72,000	130,990	136,228	145,765
930	Interviewing	75,850	70,000	70,000	70,000	76,300	83,167
935	Inventory Items	191,399	317,966	239,886	284,794	299,035	310,996
945	Legal Costs	2,299,396	1,000,000	920,000	960,000	1,008,000	1,048,320
950	Lewy-Bargaining Council	45,627	43,991	64,303	63,170	68,221	72,994
970	Lewy-Skills Development(SETA)	1,351,792	1,792,000	1,792,000	1,604,005	1,668,165	1,734,892
975	Lewy-Water Research:DWAF	176,198	450,000	280,000	350,000	367,500	385,875
980	Lewy-Water Catchmt Man:DWAF	534,861	525,000	600,000	550,000	577,500	612,150
983	Licence Fees-Radios	10,879	44,000	32,500	34,370	36,432	37,888
985	Licence Fees-Vehicles	297,835	400,074	346,300	411,010	435,671	457,459
986	Linen	11,640	35,000	35,000	35,000	36,400	38,220
990	Local Economic Development	602,291	520,000	628,398	380,000	395,200	414,960
995	Lost Books	-	10,250	3,650	10,515	11,777	12,248
1005	Materials & Stores-Chemicals	5,960,522	8,949,500	8,952,000	9,131,500	9,496,760	9,876,631
1010	Materials & Stores-General	1,585,959	1,718,530	1,795,530	1,792,742	1,882,380	1,957,676
1015	Materials & Stores-Med. Stock	-	-	-	-	-	-
1020	Mayor's Public Expences	-	-	-	-	-	-
1025	Medical Tests	25,862	77,000	69,000	66,500	70,490	76,128
1035	Municipal Charges-Electricity	19,359,335	22,665,210	19,185,069	21,665,186	22,748,446	23,885,872
1040	Municipal Charges-Rates	359,185	390,965	279,096	301,423	322,522	345,098
1045	Municipal Charges-Refuse	227,337	260,678	241,273	280,061	299,666	320,648
1050	Municipal Charges-Sewerage	245,975	306,006	273,841	296,679	314,478	333,348
1055	Municipal Charges-Water	711,240	565,404	773,233	844,216	894,869	948,560
1065	Newsletters	15,966	24,000	28,500	26,400	28,777	31,079
1075	Pew feeding Scheme-Kwasiorokor	-	-	-	-	-	-
1080	Pauper Burials	1,272	15,000	6,000	10,000	11,000	11,990
1081	Personnel Job Evaluations	24,064	50,000	50,000	30,000	31,800	34,026
1085	Pest Control	214,648	272,832	242,434	250,441	262,963	281,372
1090	Photographs-Civic	8,665	7,000	4,000	5,000	5,500	6,160
1095	Postage, Rev Stamps & PO Box	1,249,367	1,475,100	1,459,000	1,609,250	1,689,713	1,740,407
1100	Printing & Stationary	1,261,899	1,449,365	1,470,110	1,383,831	1,453,023	1,496,619
1101	Projects	154,738	320,000	426,000	471,200	494,760	514,550
1105	Public Functions	233,103	212,000	272,000	250,000	265,000	288,850
1110	Publicity	324,468	462,000	412,000	353,000	370,650	404,009
1115	Railage	-	-	-	-	-	-
1125	Refreshments	189,824	180,000	214,000	226,600	240,196	252,206
1126	Refund Deposits	500	-	1,300	-	-	-
1130	Refuse Bags	1,069,929	1,407,000	1,395,400	1,455,000	1,542,300	1,619,415
1135	Refuse Bins	5,575	15,600	6,500	10,000	11,000	11,991
1140	Refuse Tip Site-External	2,186,997	2,600,000	2,350,000	2,650,000	2,782,500	2,893,800
1150	Relocation Expenses	34,707	80,000	30,000	80,000	86,400	94,176
1151	Relief/Charitable Expenses	108,674	85,000	120,534	300,500	318,530	334,457
1155	Rent-Accommodation	1,320,329	1,863,250	1,775,206	2,138,220	2,223,749	2,312,699
1156	Rental Land:Yacht Club	-	-	-	-	-	-
1157	Reward & Recognition	-	-	-	300,000	330,000	359,700
1166	Sanitec Toilets	-	40,000	10,000	-	-	-
1180	Servitudes	8,771	5,500	7,500	7,000	7,350	7,791
1200	Sport Centre Assistance	-	-	-	-	-	-
1210	Street Lighting	2,419,032	1,925,000	2,200,000	2,350,000	2,467,500	2,566,200
1211	Study Loans	-	-	-	-	-	-
1215	Subscriptions	965,350	1,660,216	1,690,549	1,998,526	2,098,453	2,203,376
1219	Summits	-	-	35,000	35,000	35,700	36,414
1220	Sundries	387,239	127,193	139,041	50,000	54,500	58,315
1225	Survey Costs	9,398	40,000	25,000	30,000	33,000	35,970
1230	Telephones & Communication	1,207,187	1,415,670	1,657,748	1,682,323	1,749,616	1,837,095
1240	Testing of Samples-Water	15,140	43,700	36,600	28,500	28,500	30,780
1245	Training	598,362	602,000	947,500	1,006,000	1,066,360	1,109,014
1250	Transfer Fees-HSG Subs Scheme	28,483	130,000	30,000	20,000	21,600	21,600
1255	Transfer Return Fee-Deeds Offi	91,790	101,000	75,000	116,000	124,120	134,050
1260	Translation Services	119,523	210,000	180,000	150,000	162,000	176,580
1261	Transp-Comm Members to Meeting	13,080	15,000	7,000	-	-	-
1265	Transport-Labourers	-	-	-	-	-	-
1270	Travelling & Subsistence	466,784	445,900	462,800	473,220	506,345	536,728
1271	Tow-In of Vehicles	42,525	55,000	50,000	65,000	66,950	71,637
1272	Unamortised Discount on loans	9,609	-	-	-	-	-
1273	Union Representatives	207,246	207,889	207,889	223,000	225,230	236,492
1274	Unamortised Discount on Stock loans	-	-	-	-	-	-
1281	Ward Committees	132,557	114,035	104,035	700,000	800,000	850,000
1293	Youth Development	245,761	159,000	209,000	125,000	127,500	136,425
1295	Wreaths and Bouquets	29,216	13,500	19,500	13,500	14,175	15,167
1300	Water rural Areas	17,213	500,000	200,000	300,000	315,000	333,900
SUB-TOTAL		609,953,584	107,089,901	124,918,896	155,558,423	95,176,967	99,252,012

ITEM CODE	ITEM	2011-12	2012-13		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
		ACTUAL	BUDGET	ADJUSTED BUDGET			
22 Repairs & Maintenance - Municipal Assets							
1412	Beaches-Embarkments/Amenities	195,947	180,000	185,000	150,000	160,500	173,340
1414	Boreholes	-	20,000	10,000	20,000	21,600	23,544
1415	Buildings	2,638,704	3,554,344	3,483,255	3,878,555	4,111,268	4,316,834
1425	Computer Equipment & Software	1,998,715	2,074,700	2,084,700	1,666,796	1,783,472	1,890,479
1430	Cleaning/Clearing Infrastruc.	1,549,410	2,051,700	1,996,000	1,959,500	2,057,475	2,160,353
1431	Deforestation	906,175	1,750,000	3,343,825	-	-	-
1432	Disaster Management	311	-	-	-	-	-
1435	Dumping Site	552,070	650,000	650,000	661,800	688,272	743,334
1440	Electricity Infrastructure	2,466,195	2,495,500	3,017,500	3,032,000	3,153,280	3,310,944
1441	Electricity Efficiency	3,302,518	-	-	-	-	-
1445	Electricity Street Lighting	689,451	700,000	850,000	830,000	871,500	915,075
1450	Fencing	373,237	521,260	418,160	398,870	426,791	452,397
1455	Fire Hydrants & Markers	2,560	12,000	5,000	5,000	5,400	5,832
1460	Fire Extinguish-Test & Refill	46,812	76,200	42,900	70,430	75,361	82,897
1465	Grounds and Gardens	872,542	906,200	619,000	661,700	701,402	736,472
1470	Hiking Trails	24,200	27,000	27,000	20,000	21,600	22,680
1475	Lighting Public Areas	-	-	-	-	-	-
1480	Mapping & Survey	180	20,000	2,000	10,000	10,800	11,556
1485	Meters	303,792	780,000	650,000	729,800	766,290	796,942
1490	Office Furniture & Equipment	32,399	74,200	49,400	55,400	58,724	62,246
1500	Plant,Mach,Tools & Equipment	1,675,124	1,547,000	1,517,500	1,791,200	1,862,848	1,937,362
1505	Playground Apparatus	66,052	64,560	104,060	67,470	72,193	77,247
1507	Purification Works	7,558	39,000	27,000	24,000	25,440	27,221
1508	Pump Electrical	522,521	616,500	584,500	606,500	636,825	668,669
1510	Pumps Mechanical	818,922	987,500	830,000	888,500	924,040	970,242
1512	Pumpstation	252,631	360,000	365,000	315,000	337,050	357,273
1515	Pipeline Mains	635,584	850,000	800,000	820,000	852,800	895,440
1520	Railway Lines	-	-	-	-	-	-
1525	Refuse Bins	-	1,000	1,000	1,100	1,210	1,319
1535	Sewerage Infrastructure	529,778	1,000,000	1,000,000	1,000,000	1,080,000	1,134,000
1540	Streets-General Repairs	4,128,943	3,244,366	4,439,950	3,539,853	3,681,447	3,828,705
1545	Rehabilitation River Mouths	1,673,140	-	40,601	-	-	-
1550	Streets-Resealing	8,239,891	9,862,500	7,562,500	7,543,750	7,800,000	8,112,000
1555	Stormwater Drains	793,168	1,000,000	1,400,000	1,500,000	1,575,000	1,653,750
1560	Telecommunication	9,590	25,700	10,500	22,400	23,744	25,407
1565	Telemetric System	196,584	253,000	248,500	298,000	321,840	347,587
1570	Traffic Lights & Signs	368,195	550,000	550,000	550,000	599,500	635,470
1575	Signs & Signboards	135,187	174,300	121,200	154,860	164,152	177,283
1580	Vehicles	2,763,384	2,964,000	3,139,100	3,143,300	3,269,032	3,399,793
1585	Water Infrastructure	1,301,741	2,880,000	2,080,000	1,780,000	1,851,200	1,925,248
1586	Water Leakages	25,394	100,000	65,000	50,000	53,000	56,710
1590	Water Reservoirs & Dams	427,899	480,000	480,000	510,000	530,400	546,312
1599	Flood Damage:S/Water-Fill Dong	95,398	-	-	-	-	-
1600	Flood Damage:Water Infrastruc	-	-	-	-	-	-
SUB-TOTAL		40,621,903	42,892,530	42,800,151	38,755,784	40,575,456	42,481,963

24 Depreciation - Property, Plant & Equip							
1655	Deprec.-Infrastructure Assets	-	-	-	-	-	-
1660	Deprec.-Community Assets	-	-	-	-	-	-
1670	Deprec.-Other Assets	42,365,481	47,573,602	55,734,208	58,412,087	63,140,283	69,611,387
1675	Deprec-Specialised Vehicles	-	-	-	-	-	-
SUB-TOTAL		42,365,481	47,573,602	55,734,208	58,412,087	63,140,283	69,611,387

26 Depreciation - Leased Property Plant & E							
1705	Depreciation - Leased Infrastr	-	-	-	-	-	-
1730	Depreciation - Leased Other As	797,506	1,116,655	1,056,366	1,155,228	413,657	818,384
SUB-TOTAL		797,506	1,116,655	1,056,366	1,155,228	413,657	818,384

27 Amortisation - Intangible Assets							
1750	Amortisation - Intangible Asse	41,199	13,999	97,835	95,303	94,777	91,688
SUB-TOTAL		41,199	13,999	97,835	95,303	94,777	91,688

28 Interest Expense - External Borrowings							
1775	Interest-External Borrowings	1,291,231	2,840,014	2,844,014	2,731,298	2,867,866	3,039,941
1780	Interest on Internal Funds	328,150	109,078	109,078	95,000	99,750	105,735
SUB-TOTAL		1,619,381	2,949,092	2,953,092	2,826,298	2,967,616	3,145,676

30 Disposal Of Property, Plant & Equipment							
1810	Loss on Disposal of P,P&E	721,178	128,000	135,500	199,000	208,950	219,402
1815	Loss on Disposal of Land	186,158	220,000	220,000	200,000	200,000	200,000
SUB-TOTAL		907,336	348,000	355,500	399,000	408,950	419,402

ITEM CODE	ITEM	2011-12	2012-13		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
		ACTUAL	BUDGET	ADJUSTED BUDGET			
34 Contributions To / From Provisions & Res							
1854	Alien Vegetation Provision	15,224,360	1	1	1	1	1
1855	Capital Replacement Reserve	-	-	-	-	-	-
1857	Bad Debt Provision	18,725,706	14,000,000	14,000,000	14,713,252	15,301,782	15,913,854
1859	External Financing Fund	-	-	-	-	-	-
1862	Illegal Dumping Provision	-	-	-	-	-	-
1863	Insurance Reserve	-	-	-	-	-	-
1864	Landfill Tip Sites	-	-	-	-	-	-
1865	Leave Gratuity Provision	1,165,908	1,380,446	1,380,446	2,348,922	2,513,347	2,714,415
1867	Long Service Bonus Provision	1,426,962	1,538,801	1,538,801	1,450,847	1,566,915	1,692,268
1870	Post Retirement Benefits	11,734,125	12,882,709	12,882,709	20,259,299	21,677,450	22,978,097
1875	Tourism Reserve	-	-	-	-	-	-
1880	Valuation Reserve Fund	-	-	-	-	-	-
SUB-TOTAL		48,277,061	29,801,957	29,801,957	38,772,321	41,059,495	43,298,635

44 Interdepartmental Charges And Recoveries							
1940	Admin-Internal Charges (DR)	19,576,127	22,074,276	22,074,277	22,418,780	24,884,845	27,373,330
1945	Admin-Internal Recovery (CR)	(19,576,127)	(22,074,276)	(22,074,276)	(22,418,780)	(24,884,846)	(27,373,331)
1950	Stores-Handling Charges	-	-	-	-	-	-
1955	Veh & Equip-Intnl Recovery (CR)	(2,875)	-	-	-	-	-
1956	Recoverable Expenditure (Cr)	(850,721)	(511,000)	(487,900)	(1,783,108)	(1,693,953)	(1,575,377)
SUB-TOTAL		(853,597)	(511,000)	(487,899)	(1,783,108)	(1,693,954)	(1,575,378)

48 Other Adjustments & Transfers [Appropriations]							
1995	Trfr-Equitable Share	25,818,676	33,516,460	33,516,460	33,911,304	37,616,388	42,186,444
1996	Trfr-Transformation Funds	-	-	-	-	-	-
1997	Trfr. Ext Serv. Contr. to CRR	-	2,000,000	1,500,000	2,000,000	2,000,000	2,000,000
1998	Trfr. Land Sales To CRR	-	4,000,000	580,000	4,000,000	4,000,000	4,000,000
1999	Trfr. Parking Bay-Buy outs CRR	-	-	128,500	15,000	15,000	15,000
SUB-TOTAL		25,818,676	39,516,460	35,724,960	39,926,304	43,631,388	48,201,444

56 Property Rates							
2003	Assessm. Rates-Accom. Est.	7,781	(1,698,510)	(1,714,600)	(1,817,312)	(1,926,351)	(2,041,932)
2005	Assessm. Rates-Agricultural	(689,238)	(883,468)	(846,500)	(894,060)	(947,704)	(1,004,566)
2006	Assessm. Rates-Agricultural Business	(162,678)	(249,678)	(543,950)	(575,123)	(609,631)	(646,209)
2010	Assessm. Rates-Comm/Indus.	(12,801,777)	(15,853,695)	(15,579,800)	(16,514,557)	(17,505,430)	(18,555,756)
2015	Assessm. Rates-Municipal	-	-	-	-	-	-
2018	Assessm. Rates-PSI	-	-	(157,000)	(166,571)	(176,565)	(187,159)
2020	Assessm. Rates-Residential	(60,264,959)	(62,719,922)	(61,942,700)	(65,850,180)	(70,071,079)	(74,632,947)
2025	Assessm Rates-State	(299,824)	(365,450)	(345,000)	(368,983)	(391,122)	(414,590)
2027	Assessm. Rates-Vleesbaai	(347,137)	(354,350)	(354,000)	(375,254)	(397,770)	(421,636)
2030	Building Clause	-	-	(15,000)	(12,433)	(12,433)	(12,433)
2035	Prop. Rates-Lease Agreements	(1,386)	(1,500)	(700)	-	-	-
SUB-TOTAL		(74,559,218)	(82,126,573)	(81,499,250)	(86,574,473)	(92,038,085)	(97,917,228)

58 Penalties Imposed And Collection Charges							
2045	Interest on Arrear Rates	(1,720,676)	(2,000,000)	(1,500,000)	(1,650,000)	(1,765,500)	(1,889,085)
SUB-TOTAL		(1,720,676)	(2,000,000)	(1,500,000)	(1,650,000)	(1,765,500)	(1,889,085)

62 Service Charges							
2060	Blocked Drains	(21,307)	(30,000)	(22,000)	(20,000)	(22,000)	(24,420)
2065	Building Plan Fees	(2,633,372)	(3,500,000)	(3,500,000)	(3,700,000)	(3,959,000)	(4,196,540)
2070	Call-Out Fees	(51,280)	(50,500)	(39,000)	(55,500)	(61,050)	(65,934)
2075	Camping Fees	(4,937,715)	(5,900,000)	(6,500,000)	(6,850,000)	(7,261,000)	(7,696,660)
2080	Cemetery Fee-Burials	(274,014)	(199,000)	(199,000)	(303,000)	(330,270)	(356,691)
2085	Cemetery Fee-Erect Tombstone	(5,382)	(5,000)	(5,500)	(6,300)	(6,930)	(7,554)
2090	Circuit Breaker-Repl/Upgrade	-	-	-	-	-	-
2094	Clearance Application	(170,525)	(130,000)	(160,000)	(160,000)	(169,600)	(183,168)
2095	Connection Fee-New Property	(2,000,453)	(3,350,000)	(3,230,000)	(2,350,000)	(2,467,500)	(2,590,875)
2100	Connection Fee-Recon Exist Pro	(9,714)	(12,000)	(12,000)	(12,720)	(13,483)	(13,887)
2105	Temporary Connections	-	-	-	-	-	-
2110	Dumping of Building Rubble	-	-	-	-	-	-
2115	Electr. Availability Fees	(6,002,777)	(6,800,000)	(6,910,000)	(6,914,000)	(7,397,980)	(7,915,838)
2120	Electr. Sales- Credit meters	(175,160,386)	(189,070,774)	(191,506,720)	(190,922,547)	(203,000,000)	(214,000,000)
2125	Electr. Sales-Prepaid Meters	(82,199,315)	(86,317,611)	(90,120,809)	(95,077,453)	(100,000,000)	(107,000,000)
2130	Fire Brigade Fees	(79,054)	(90,000)	(100,000)	(110,000)	(112,200)	(116,688)
2135	Gate Fees	(102,225)	(60,000)	(115,000)	(120,000)	(128,400)	(138,672)
2140	Hiring of Plants	(360)	-	-	-	-	-
2145	Inspection Fees	(1,053)	(2,300)	(4,100)	(2,200)	(2,420)	(2,759)
2150	Land Usage Fee-Granny Flats	(309,719)	(220,000)	(220,000)	(200,000)	(210,000)	(222,600)
2155	Land Usage Fee-Lift Restrict	(3,421)	(8,000)	(8,000)	(10,000)	(11,500)	(12,420)
2160	Land Usage Fee-Rez/Dep/Cons	(178,177)	(150,000)	(170,000)	(180,000)	(190,800)	(202,248)
2165	Land Usage Fee-Subdivisions	(15,097)	(15,000)	(25,000)	(30,000)	(31,200)	(33,072)
2170	Land Usage Fee-Zoning Cert.	(11,303)	(15,000)	(15,000)	(15,000)	(16,200)	(17,172)
2175	Lost Books-Library	(5,007)	(14,000)	(3,650)	(9,250)	(9,898)	(10,788)

ITEM CODE	ITEM	2011-12	2012-13		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
		ACTUAL	BUDGET	ADJUSTED BUDGET			
2180	Membership Fees	-	-	-	-	-	-
2190	Photostatic Copies	(28,935)	(33,500)	(22,500)	(24,500)	(24,990)	(25,740)
2195	Pound Fees	(350,345)	(60,000)	(50,000)	(60,000)	(63,000)	(66,780)
2200	Refuse Removal Charges	(35,394,201)	(38,530,419)	(38,974,000)	(41,459,183)	(44,518,152)	(47,902,909)
2201	Refill Charges - Fire Exting.	-	-	-	-	-	-
2205	Special Removals	(4,613)	(8,000)	(5,000)	(8,500)	(8,925)	(9,461)
2210	Roads & Pavement-Access/Repair	(4,138)	(5,000)	(5,000)	(5,000)	(5,350)	(5,832)
2215	Sale of Magazines	-	-	-	-	-	-
2220	Sale of Prepaid Cards	-	-	-	-	-	-
2225	Sale of Prints	(45,696)	(50,300)	(24,000)	(25,000)	(26,750)	(28,088)
2230	Sale of Refuse Bags	-	-	-	-	-	-
2235	Sale of Refuse Bins	-	(1,800)	(300)	(1,908)	(2,137)	(2,308)
2238	sales-tender documents	(71,362)	(80,000)	(120,000)	(125,000)	(132,500)	(136,475)
2240	Sale of Trees and Ferns	-	(20,000)	-	-	-	-
2250	Search Fees	(18)	-	(100)	(100)	(108)	(118)
2255	Sewerage Availability Fees	(3,677,748)	(3,800,865)	(3,650,000)	(3,856,578)	(4,087,986)	(4,333,261)
2260	Sewerage Charges	(51,477,909)	(52,545,366)	(53,320,000)	(56,762,816)	(60,428,846)	(64,440,519)
2265	Sewerage Charges-Industrial	(759,362)	(900,000)	(750,000)	(800,000)	(832,000)	(890,240)
2270	Testing of Meters	(13,276)	(14,500)	(13,500)	(13,500)	(13,500)	(14,175)
2275	Traffic Escorting Fees	(23,097)	(34,000)	(25,000)	(25,000)	(26,250)	(27,563)
2280	Valuation Certificates	(104,122)	(100,000)	(50,000)	(100,000)	(107,000)	(113,420)
2283	Water Availability Fees	(5,340,559)	(6,248,417)	(5,700,000)	(6,042,000)	(6,400,000)	(6,800,000)
2290	Water Charges	(80,559,933)	(83,214,777)	(83,100,000)	(89,573,044)	(94,000,000)	(100,000,000)
2291	Water Charges:Purified Water	-	-	-	-	-	-
SUB-TOTAL		(452,026,970)	(481,586,129)	(488,675,179)	(505,930,099)	(536,078,925)	(569,604,875)

66 Rent of Facilities and Equipment

2305	Advertisements	(28,372)	(30,500)	(40,000)	(40,000)	(42,800)	(46,224)
2330	Encroachment Fees	(2,447)	(2,800)	(2,800)	(3,000)	(3,450)	(4,002)
2350	Hire-Comm Hall:Boggoms Bay	(3,588)	(1,500)	(2,500)	(3,000)	(3,360)	(3,797)
2355	Hire-Comm Hall:D'Almeida	(22,651)	(45,000)	(35,000)	(50,000)	(57,500)	(64,400)
2360	Hire-Comm Hall:Dana Bay	(6,734)	(7,000)	(5,000)	(8,500)	(9,520)	(10,282)
2361	Hire-Comm Hall:Friemersheim	(4,938)	(2,000)	(7,000)	(6,000)	(6,000)	(6,240)
2365	Hire-Comm Hall:Great Brak	(5,715)	(10,000)	(6,500)	(10,000)	(11,300)	(12,995)
2370	Hire-Comm Hall:Joe Slovo	(6,155)	(5,000)	(6,500)	(7,500)	(8,400)	(9,660)
2375	Hire-Comm Hall:Kwanonqaba	(22,559)	(16,000)	(16,000)	(24,000)	(28,320)	(32,851)
2380	Hire-Comm Hall:Little Brak	(9,364)	(10,000)	(10,000)	(10,000)	(11,000)	(12,320)
2385	Hire-Comm Hall:Rheebok	(7,611)	(7,000)	(5,000)	(8,500)	(9,520)	(10,567)
2386	Hire-Comm Hall:Sonskynvallei	(84)	(1,000)	(500)	(1,600)	(1,824)	(2,043)
2387	Hire-Indoor Sport Centre	(12,688)	(16,000)	(16,000)	(16,000)	(18,240)	(20,976)
2390	Hire-Library Hall	(27,727)	(28,500)	(17,500)	(18,100)	(19,910)	(22,697)
2395	Hire-Sportgrounds	(24,644)	(31,000)	(31,000)	(31,000)	(34,100)	(38,192)
2400	Hire-Town Hall	(101,609)	(110,000)	(110,000)	(110,000)	(121,000)	(133,100)
2405	Hire-Van Riebeeck Stadium Fac.	(23,546)	(18,000)	(18,000)	(15,000)	(16,800)	(18,480)
2410	Hire-Voortrekker Hall	(11)	-	(130)	(500)	(500)	(500)
2430	Rental-Bakke Restaurant	-	-	-	-	-	-
2435	Rental-Chalets	(2,098,559)	(2,500,000)	(2,100,000)	(2,450,000)	(2,597,000)	(2,778,790)
2436	Rental - Carport Levies	(18,879)	(20,000)	(19,492)	(23,000)	(25,300)	(28,589)
2440	Rental-Comm Grounds & Other	(852,185)	(848,097)	(848,097)	(870,000)	(913,500)	(959,175)
2441	Rental Compong	(23,496)	(27,165)	(27,165)	(26,900)	(29,590)	(31,957)
2448	Rental - Good Shed	(28,421)	(150,000)	(350,000)	(800,000)	(840,000)	(882,000)
2450	Rental-Hawkers Sites	(222,426)	(190,000)	(190,000)	(220,000)	(237,600)	(258,984)
2455	Rental-Houses	(62,687)	59,110	(52,355)	(71,528)	(78,681)	(85,762)
2460	Rental-Information Centre	-	-	-	-	-	-
2465	Rental-Letting Housing	-	-	-	-	-	-
2470	Rental-Poort Restaurant	(14,840)	(16,325)	(16,325)	(17,957)	(19,394)	(21,139)
2475	Rental-Putt-Putt Course	(14,921)	(16,615)	(16,615)	(14,703)	(14,703)	(14,703)
2480	Rental-D. Council Buildings	(10)	-	(10)	-	-	-
2481	Rental - Refuse Bins	(226,270)	(248,897)	(248,897)	(263,831)	(279,661)	(296,441)
2484	Rental-Usage of Sidewalks	(6,597)	(4,000)	(4,000)	(5,000)	(5,250)	(5,618)
2485	Rental-Sundries	(414,859)	(325,755)	(372,000)	(232,000)	(232,000)	(232,000)
2486	Rental-Yacht Club	-	-	-	-	-	-
SUB-TOTAL		(4,294,592)	(4,629,044)	(4,574,386)	(5,357,619)	(5,676,223)	(6,044,484)

68 Interest Earned - External Investments

2500	Int. on Investm-Current Acc.	(1,516,365)	(1,500,000)	(1,500,000)	(1,500,000)	(1,575,000)	(1,653,750)
2505	Int. on Investm-Short Term	(11,040,069)	(12,604,320)	(10,500,000)	(12,580,000)	(13,209,000)	(13,869,450)
2510	Int. on Investm-Long Term	-	-	-	-	-	-
SUB-TOTAL		(12,556,435)	(14,104,320)	(12,000,000)	(14,080,000)	(14,784,000)	(15,523,200)

72 Interest Earned - Outstanding Debtors

2525	Int on Outstanding Debtors	(17,583)	(11,400)	(11,400)	(12,000)	(12,480)	(12,106)
2526	Int on Outst. Housing Debtors	(274,085)	(280,000)	(250,000)	(260,825)	(276,475)	(265,416)
SUB-TOTAL		(291,669)	(291,400)	(261,400)	(272,825)	(288,955)	(277,522)

ITEM CODE	ITEM	2011-12	2012-13		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
		ACTUAL	BUDGET	ADJUSTED BUDGET			
76 Fines							
2545	Library Penalties	(37,793)	(50,750)	(68,010)	(71,500)	(76,505)	(82,626)
2553	Town Plan-Contravention Levy	(15,200)	(10,000)	-	(10,000)	(10,800)	(11,664)
2555	Traffic Fines	(4,858,391)	(6,000,000)	(4,400,000)	(6,000,000)	(6,900,000)	(7,314,000)
SUB-TOTAL		(4,911,385)	(6,060,750)	(4,468,010)	(6,081,500)	(6,987,305)	(7,408,290)

78 Licenses and Permits							
2565	Business Licence Fees	(123)	(2,000)	(500)	(2,120)	(2,586)	(3,051)
2570	Card Licences-Applications	(416,115)	(400,000)	(400,000)	(424,000)	(466,400)	(503,712)
2575	Drivers Licence-Learner Fees	(137,515)	(145,000)	(145,000)	(150,000)	(163,500)	(178,215)
2580	Drivers Licence-Test Fees	(525,573)	(580,000)	(500,000)	(550,000)	(566,500)	(594,825)
2585	Licence Fees-Boats	(3,396)	(1,000)	(1,500)	(3,000)	(3,120)	(3,245)
2590	Motor Vehicle Registrations	(3,352,191)	(3,600,000)	(3,400,000)	(3,600,000)	(3,780,000)	(3,969,000)
2595	Public Driving Permits	(92,473)	(110,000)	(110,000)	(110,000)	(118,800)	(127,116)
2600	Roadworthy Certificates	-	-	-	-	-	-
2605	Parking Meters	(4,132)	(2,500)	(4,000)	(4,500)	(4,500)	(4,500)
2610	Parking Bays-Buy Out	-	-	-	-	-	-
SUB-TOTAL		(4,531,520)	(4,840,500)	(4,561,000)	(4,843,620)	(5,105,406)	(5,383,664)

82 Grants & Subsidies Received - Operating							
2624	Subsidy-Community Units	(1,196,921)	-	(53,861)	-	-	-
2625	Subsidy-District Municipality	-	-	-	-	-	-
2626	Subsidy-Housing Trust Fund	-	(1,880,000)	(1,880,000)	(400,000)	-	-
2629	Subsidy-Province	(847,129)	(1,004,193)	(1,164,586)	(1,271,000)	(1,145,000)	(1,260,000)
2630	Subsidy-Province:Main Roads	(11,200)	(50,000)	(50,000)	(35,000)	-	-
2631	Subsidy:Province:Newsletters	(15,966)	(24,000)	(14,000)	(15,180)	(16,091)	(16,734)
2632	Subsidy:Prov.-Top Structures	(16,832,138)	(18,251,600)	(22,406,054)	(65,075,000)	-	-
2633	Subsidy Equitable Share	(36,969,949)	(42,495,000)	(42,495,000)	(47,196,000)	(54,855,000)	(63,858,000)
2635	Subs-State:Hlth Com.Serv.Clin.	-	-	-	-	-	-
2638	Subs-State:H/Primary Health	-	-	-	-	-	-
2639	Subs-State:H/Pew Feeding Sch.	-	-	-	-	-	-
2640	Subsidy-Other	(5,404,034)	(2,435,000)	(5,483,158)	(2,400,500)	(2,628,530)	(2,921,657)
2641	Subsidy-State:Transformation	-	-	-	-	-	-
2642	Subsidy-State:DORA	(4,937,751)	(1,871,930)	(2,006,752)	(1,962,456)	(2,132,631)	(2,205,439)
2645	Subsidy-State:H/Comprehensv	-	-	-	-	-	-
2650	Subsidy-State:H/Environment	-	-	-	-	-	-
SUB-TOTAL		(66,215,089)	(68,011,723)	(75,553,411)	(118,355,136)	(60,777,252)	(70,261,830)

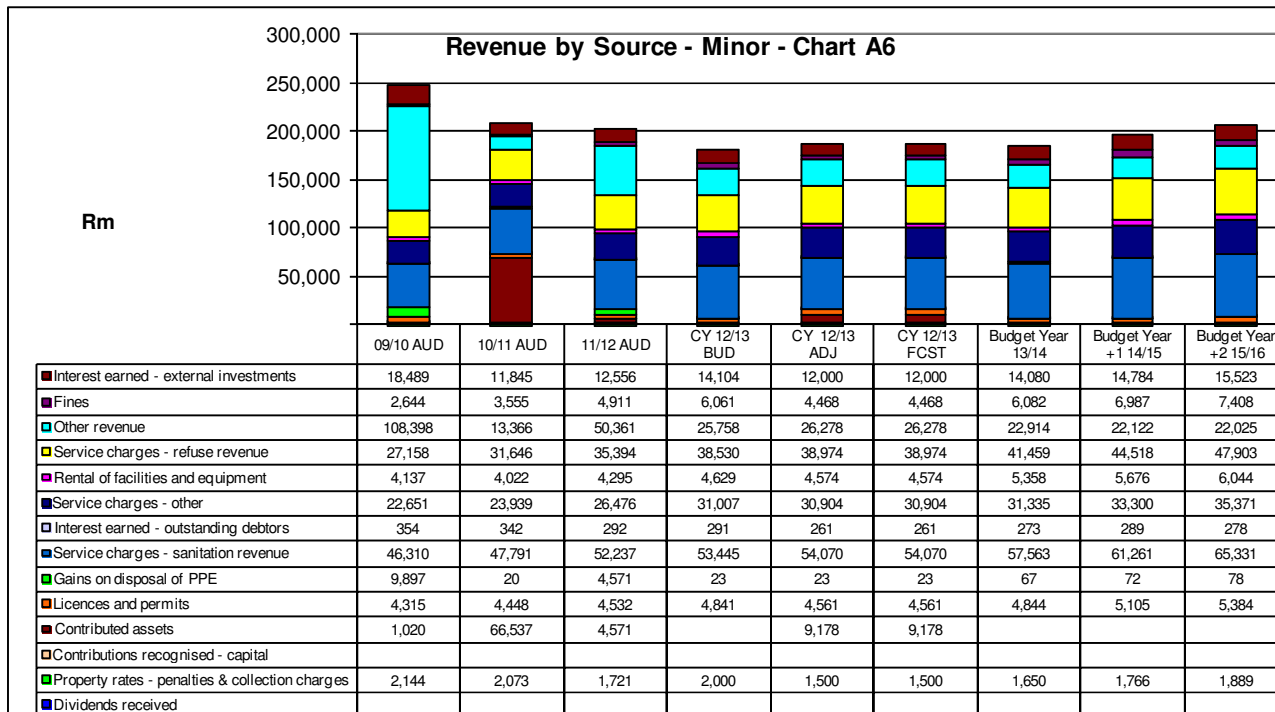
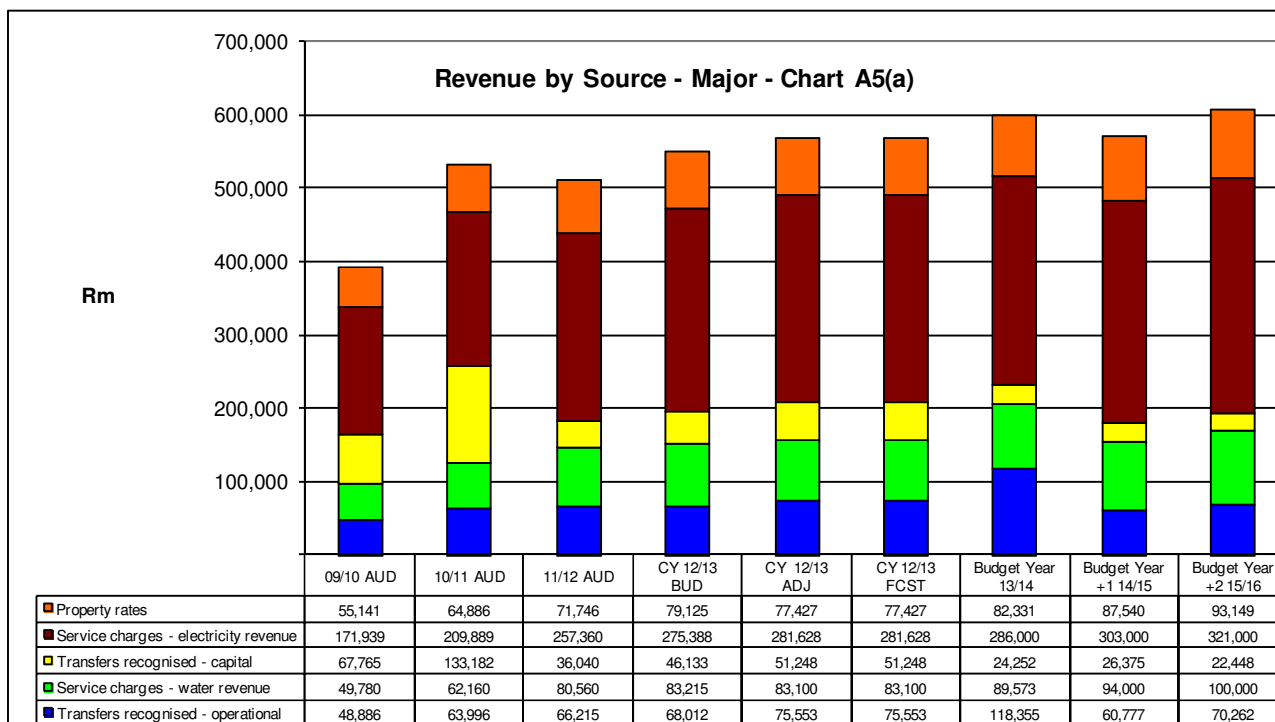
83 Grants & Subsidies Received - Capital							
2655	Capital Grants-District Mun	-	-	-	-	-	-
2660	Capital Grants-Provincial	(12,156,775)	(27,746,102)	(31,758,350)	(1,774,386)	(20,000)	(20,000)
2665	Capital Grants-State	(21,101,523)	(18,387,316)	(18,760,233)	(22,477,193)	(26,355,263)	(22,428,070)
2670	Capital Grants-Other	(2,781,386)	-	(729,334)	-	-	-
SUB-TOTAL		(36,039,684)	(46,133,418)	(51,247,917)	(24,251,579)	(26,375,263)	(22,448,070)

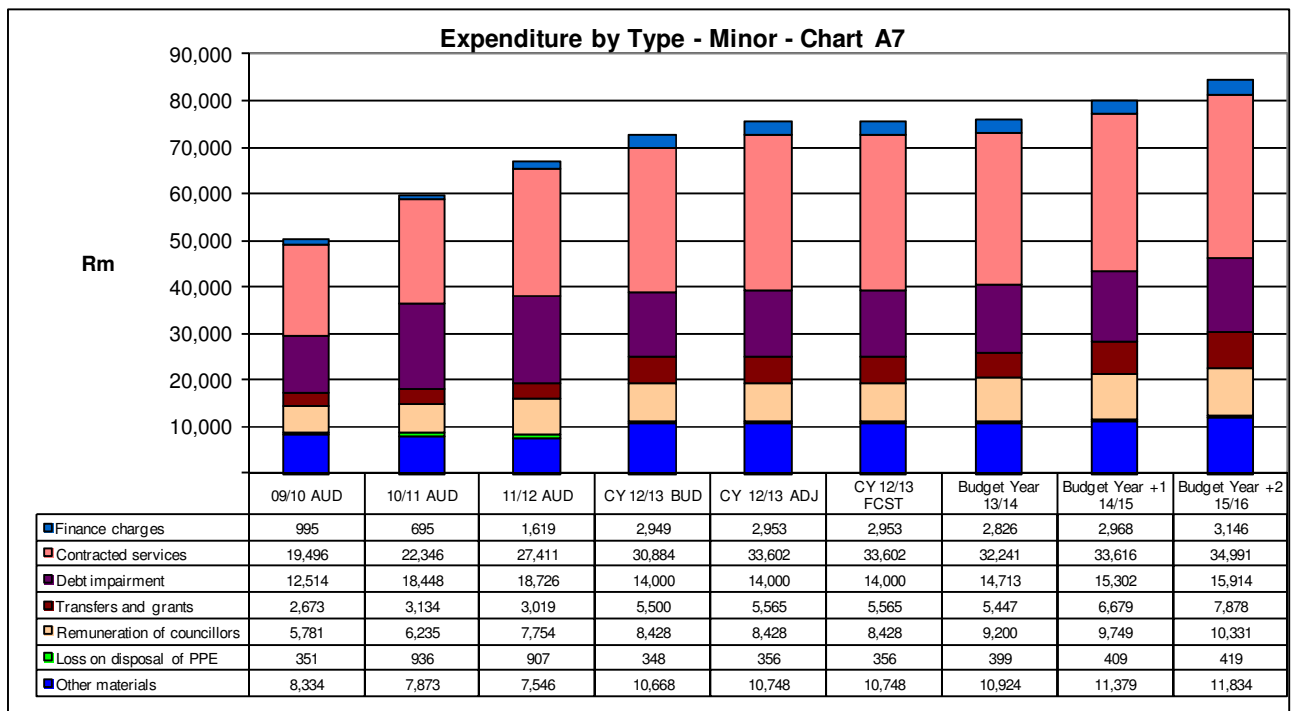
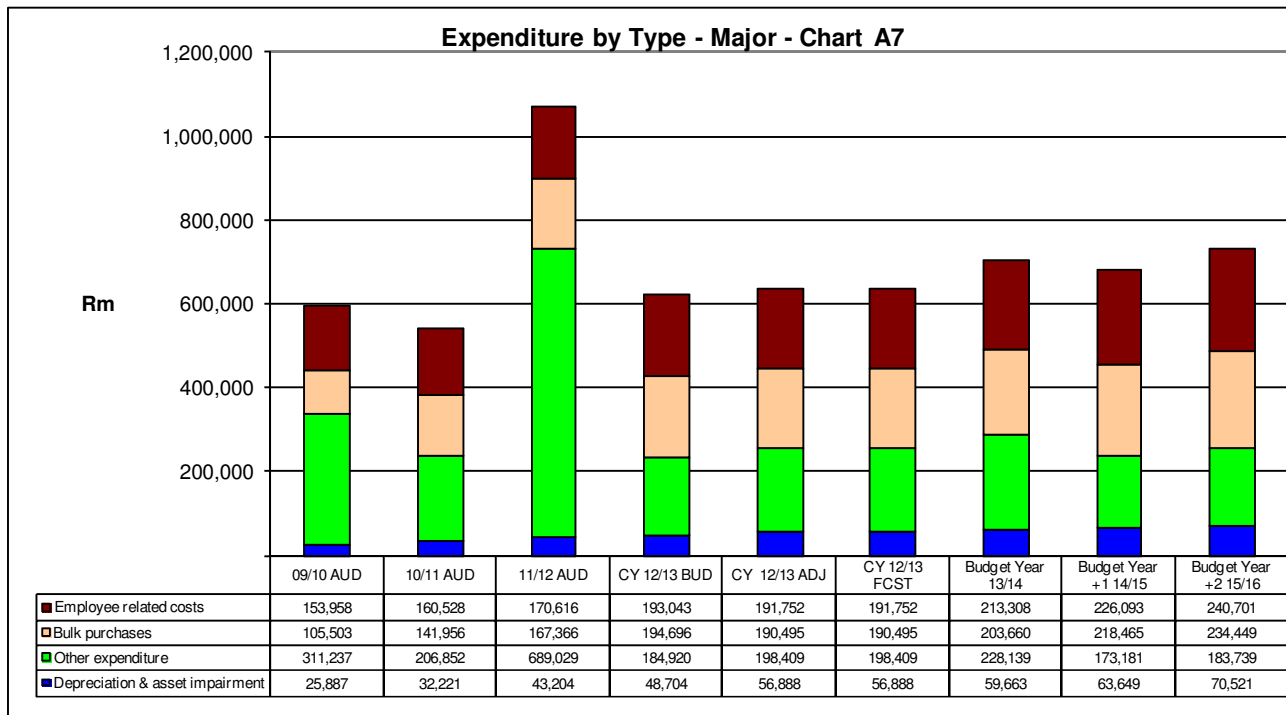
84 Other Revenue							
2680	Access Provision - Bad debts	(294,651)	-	(25,000)	(25,000)	(27,500)	(29,700)
2681	Access Provision	-	-	-	-	-	-
2682	Actuarial Gains	-	-	-	-	-	-
2685	Admin Costs Recovered	(140,306)	(102,500)	(105,000)	(104,000)	(114,400)	(118,976)
2686	Contr from Surplus (Non-cash)	-	-	-	-	-	-
2687	Collection Costs Recovered	(2,642,895)	(3,250,000)	(2,700,000)	(2,900,000)	(3,045,000)	(3,105,900)
2688	Contr.from Transfer Even(HDF)	-	(4,539,097)	(4,593,844)	-	-	-
2689	Cont.from Ext. Serv (CRR)	(1,440,015)	(2,000,000)	(1,500,000)	(2,000,000)	(2,000,000)	(2,000,000)
2691	Contr. from Land Sales (CRR)	(23,895)	(4,000,000)	(580,000)	(4,000,000)	(4,000,000)	(4,000,000)
2692	Contribution From LGW SETA	-	-	-	-	-	-
2693	Contr from Surplus (cash)	-	(7,500,000)	(7,500,000)	(8,850,000)	(7,500,000)	(7,800,000)
2694	Contr. From Reserve Fund	-	-	-	-	-	-
2695	Commission-Insurance Collect	(99,607)	(105,000)	(105,000)	(120,000)	(128,400)	(137,388)
2696	Housing Rental(Hous Dev Fund)	(22,424)	(23,914)	(23,914)	(25,350)	(27,378)	(29,294)
2697	Housing Instalments(Hous Dev)	(15,345)	(11,545)	(11,545)	(12,240)	(13,464)	(14,406)
2698	Parking Bays-Buy Out(CRR)	(13,427)	-	(128,500)	(15,000)	(15,000)	(15,000)
2699	Public Contributions	(60,000)	-	-	-	-	-
2700	Fair Value Adjustment	(34,771,595)	-	-	-	-	-
2701	Promotional Material	(3,733)	(4,000)	(9,800)	(5,000)	(5,300)	(5,618)
2703	Festival Events	(2,597)	(5,000)	(5,000)	(5,000)	(5,300)	(5,671)
2704	Lease/Alienation of Mun.Land	(14,211)	(10,000)	(10,000)	(12,000)	(12,720)	(13,610)
2705	Discount on Purchases	-	-	-	-	-	-
2706	Insurance Claims	(375,808)	(140,500)	(273,190)	(168,638)	(178,756)	(187,692)
2707	Milk Powder	-	-	-	-	-	-
2708	Legal Costs	(29,209)	(116,000)	(55,000)	(150,000)	(157,500)	(163,800)
2709	Outdoor Advertising	(166,028)	(150,000)	(150,000)	(75,000)	(80,250)	(85,868)
2710	Tender Deposits Forfeited	-	-	-	-	-	-

ITEM CODE	ITEM	2011-12	2012-13		2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 BUDGET
		ACTUAL	BUDGET	ADJUSTED BUDGET			
2711	Lost Membership Cards	(2,323)	(500)	(1,620)	(1,820)	(1,892)	(1,986)
2715	Extension Costs-Waterworks	(232,800)	(232,800)	(232,800)	(232,800)	(232,800)	(232,800)
2716	Recoverable Income	-	(1,000)	-	-	-	-
2717	Retention monies-Unclaimed	(0)	(20,000)	-	(20,000)	(21,600)	(23,328)
2718	Reservation of Books	(649)	(500)	(700)	(600)	(624)	(655)
2720	Sale of Reduntant Inventory	(1,151,711)	(50,000)	(5,000)	(50,000)	(50,000)	(50,000)
2725	Sundries	(222,243)	(110,000)	(124,512)	(114,800)	(125,132)	(133,891)
2730	Surplus Cash	(5,723)	(7,500)	(6,000)	(5,000)	(5,000)	(5,000)
2731	Tram fee	-	-	(94,500)	(90,000)	(95,400)	(101,124)
2734	Payments received:WCA	(255,618)	(10,500)	(3,320)	(116,860)	(125,040)	(133,791)
2735	Stale Cheque	(102,684)	(40,000)	(40,000)	(40,000)	(43,200)	(45,792)
2736	Unidentified Deposits	(54,053)	(15,000)	(15,000)	(15,000)	(16,350)	(17,658)
2737	X-Rays	-	-	-	-	-	-
2739	Unamortised Discount of Stock loans	(11,007)	(7,776)	(7,776)	(7,770)	(8,236)	(8,813)
2740	Unamortised Discount of Stock debtors	(45,088)	(36,221)	(36,221)	(29,807)	(31,595)	(33,491)
2741	Uncovering of meters	-	-	-	-	-	-
2742	Tampering with installation	(105,018)	(100,000)	(101,610)	(107,000)	(116,630)	(125,960)
2744	Unclaimed-Service Charges	(13,727)	(1,000)	(7,100)	(5,000)	(5,000)	(5,000)
2745	Unamortised Discount on Consumer Deposits	-	-	-	-	-	-
2746	Penalties	(4,170)	(10,000)	-	(10,600)	(11,130)	(11,464)
2747	Watermeter Restricters	(206)	-	-	-	-	-
2748	Reduction in carrying amount of provision	-	-	-	-	-	-
2749	VAT - Conditional Grants	(3,360,226)	(2,407,754)	(2,604,269)	(3,354,351)	(3,921,106)	(3,381,491)
2750	VAT - Conditional Grants PAWC	(1,890,434)	(750,105)	(4,384,238)	(245,614)	-	-
2751	VAT- Conditional Grants Top St	(2,524,068)	-	(788,841)	-	-	-
2752	VAT - Conditional Grants EPWP	(263,506)	-	(48,869)	-	-	-
2764	Payment received:WCA	-	-	-	-	-	-
SUB-TOTAL		(50,360,999)	(25,758,212)	(26,278,169)	(22,914,250)	(22,121,703)	(22,025,167)
85 Public Contr & Donated Property, Plant & Equipment							
2743	Public Contributions	(4,570,777)	-	(9,178,197)	-	-	-
SUB-TOTAL		(4,570,777)	-	(9,178,197)	-	-	-
86 Gains on Disposal Of Property, Plant & Equipment							
2755	Gain on Disposal of P,P& E	(256,508)	(22,500)	(22,500)	(66,500)	(71,820)	(77,565)
2756	Gain On Disposal of Land	(4,314,346)	-	-	-	-	-
SUB-TOTAL		(4,570,854)	(22,500)	(22,500)	(66,500)	(71,820)	(77,565)
88 Less Revenue Foregone							
2770	Rates Rebate-Pensioners 50%	-	-	770,000	766,394	812,378	861,121
2775	Rates Rebate-Pensioners 30%	-	-	115,000	100,000	106,000	112,360
2780	Rates Rebates-Sect.17(1)(H)	2,363,407	2,590,463	2,597,000	2,689,423	2,850,788	3,021,836
2785	Rates Rebates-Other	449,734	411,524	-	-	-	-
2788	Sewerage Rebate-Pensioners 40%	-	-	500,000	582,737	617,701	654,763
2789	Sewerage Rebate-Pensioners 30%	-	-	90,000	104,845	111,136	117,804
SUB-TOTAL		2,813,141	3,001,987	4,072,000	4,243,399	4,498,003	4,767,884
TOTALS							
TOTAL EXPENDITURE		1,137,197,239	694,141,897	713,196,422	780,520,765	761,488,189	813,924,080
TOTAL INCOME		(713,836,726)	(732,562,582)	(755,747,419)	(786,134,202)	(767,572,434)	(814,093,096)
GRAND TOTAL		423,360,514	(38,420,685)	(42,550,997)	(5,613,437)	(6,084,245)	(169,016)

BUDGET RELATED CHARTS / GRAPHS

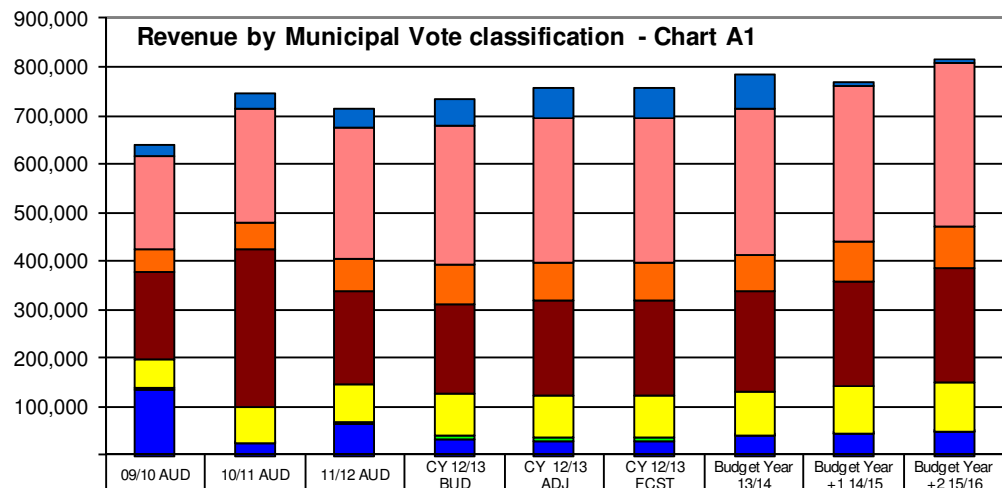
The following shows various charts and graphs on the **Operating budget** of the Municipality:





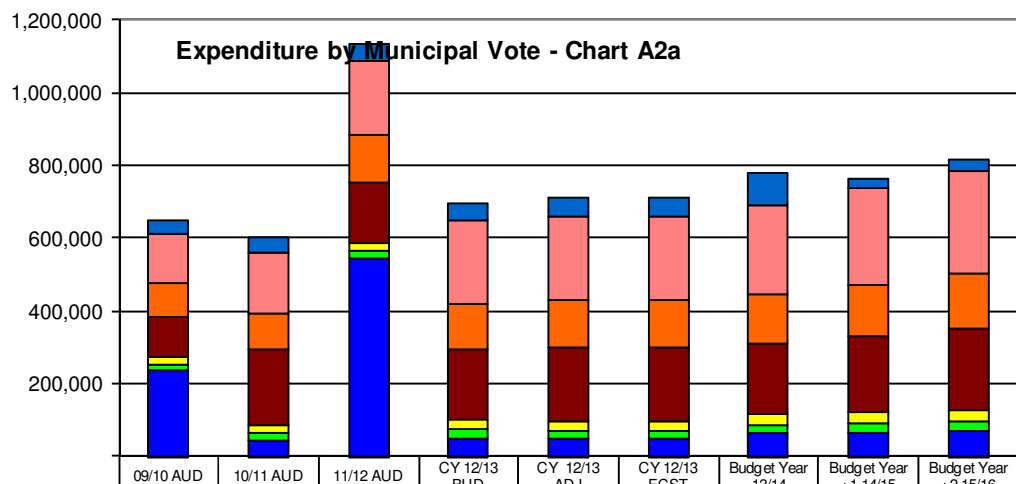
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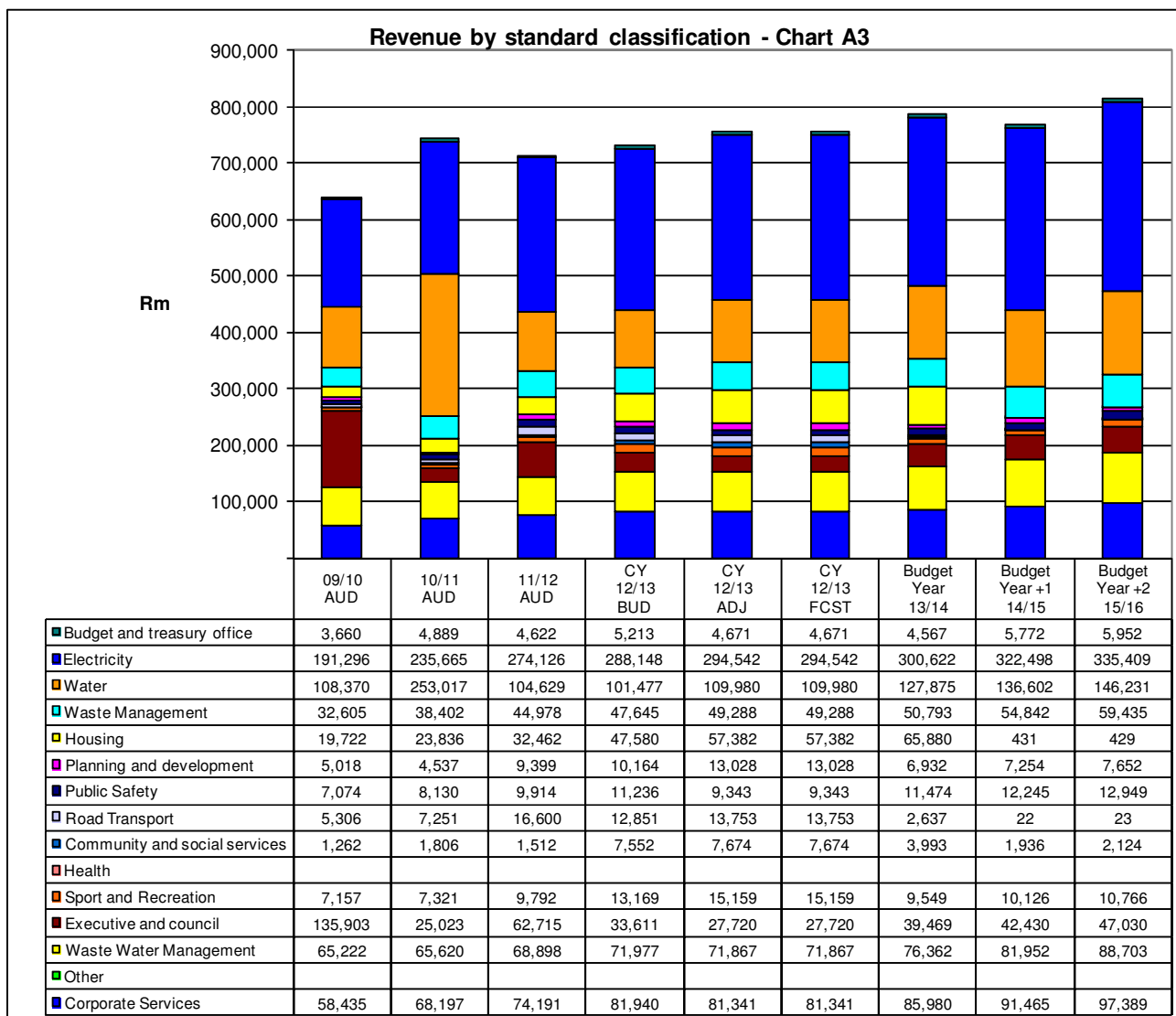
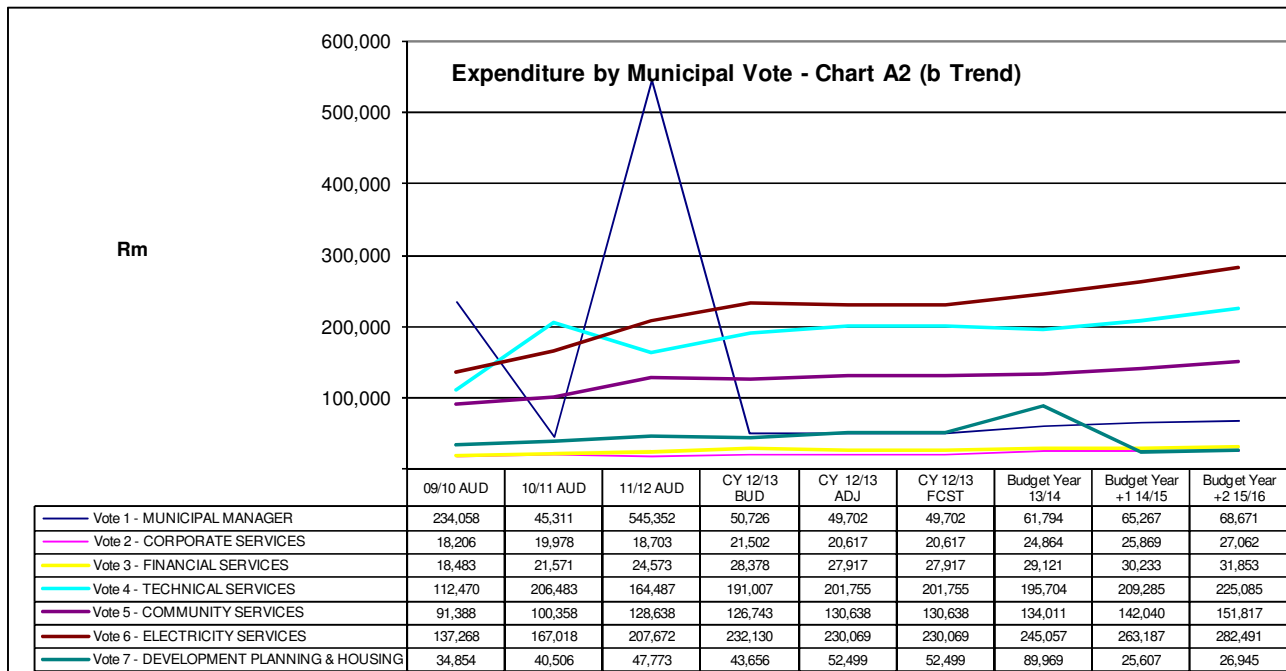
Revenue by Municipal Vote classification - Chart A1

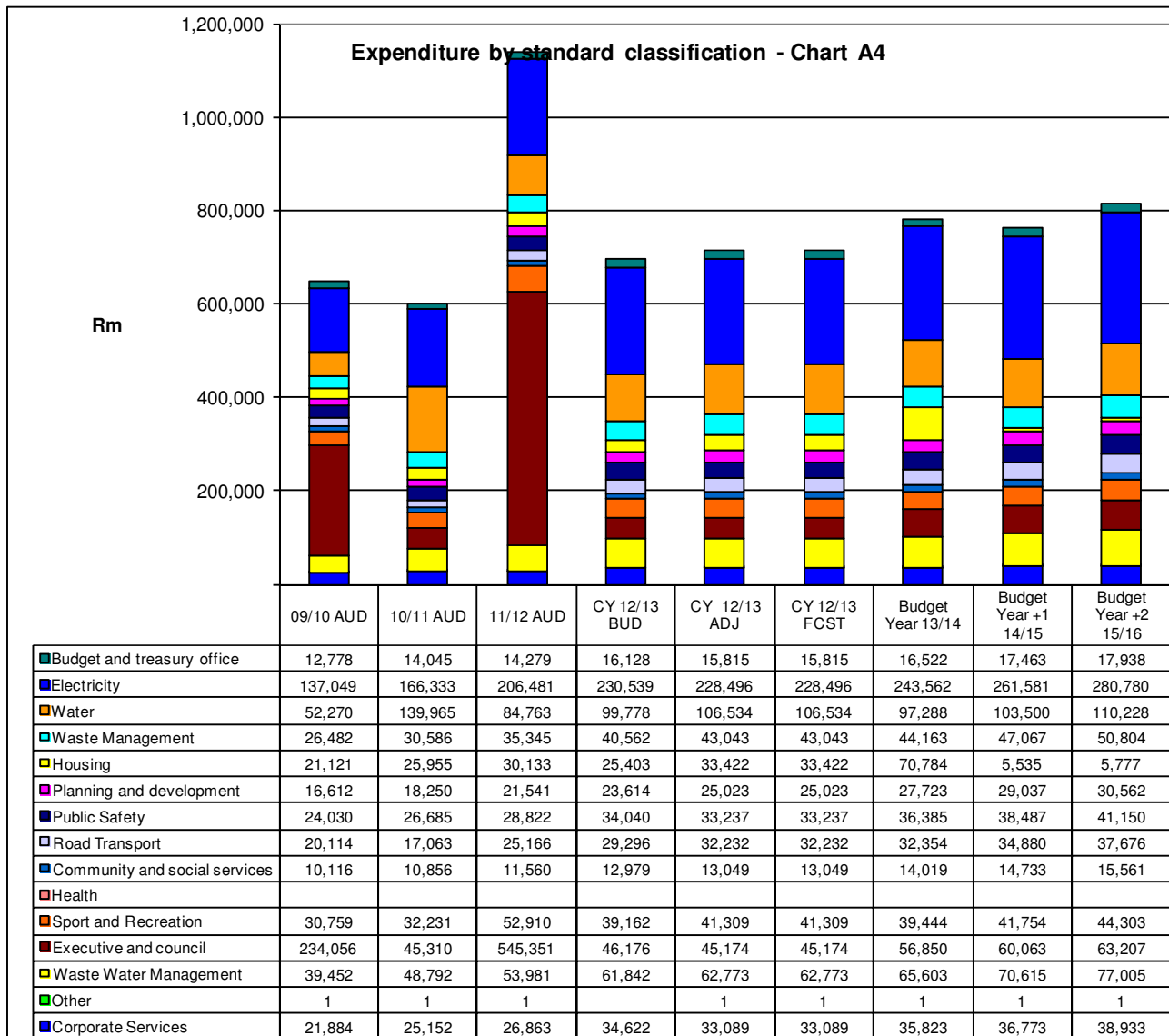


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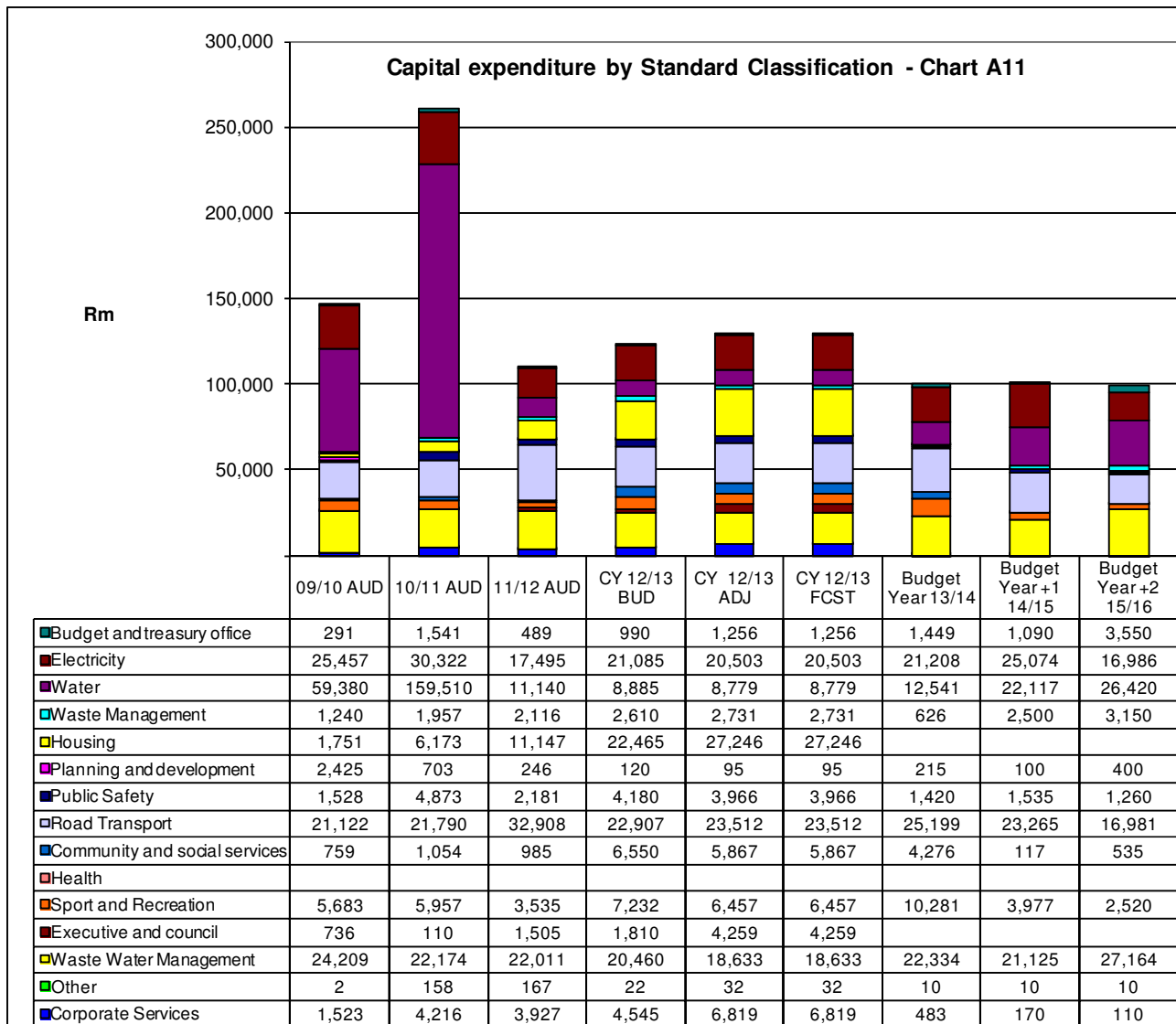
Expenditure by Municipal Vote - Chart A2a

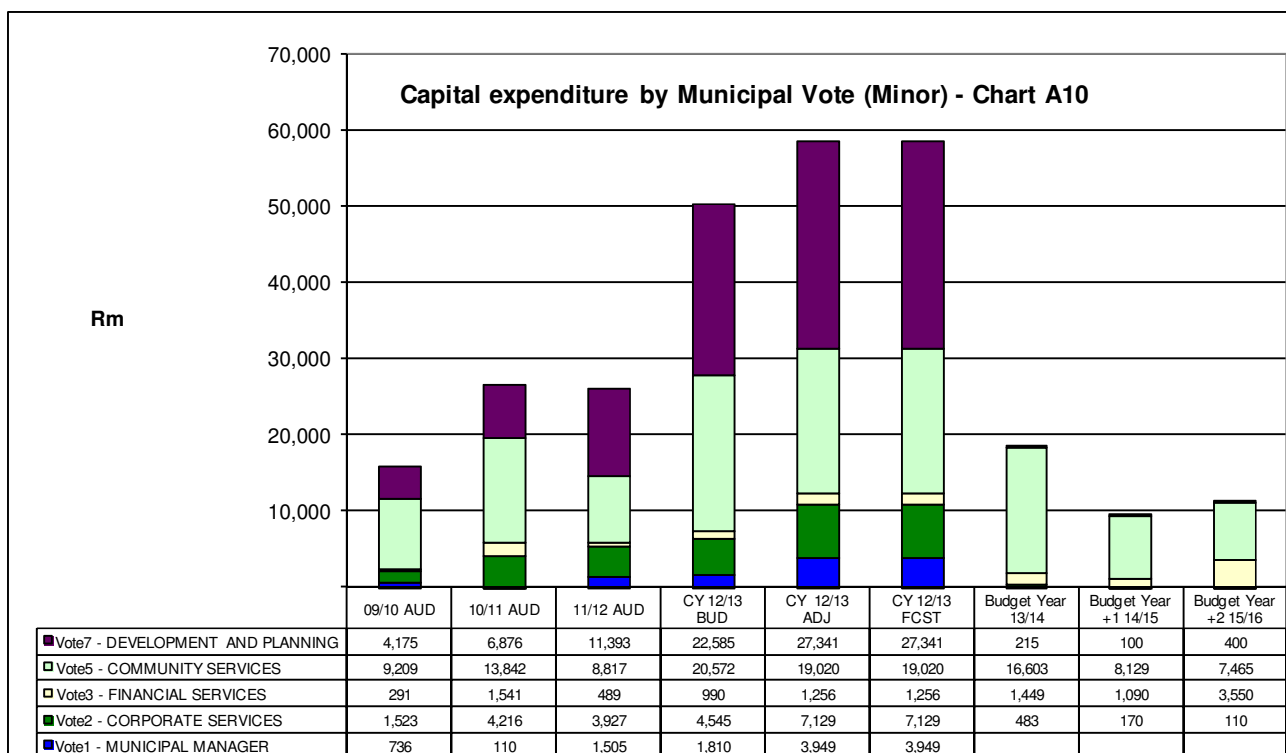
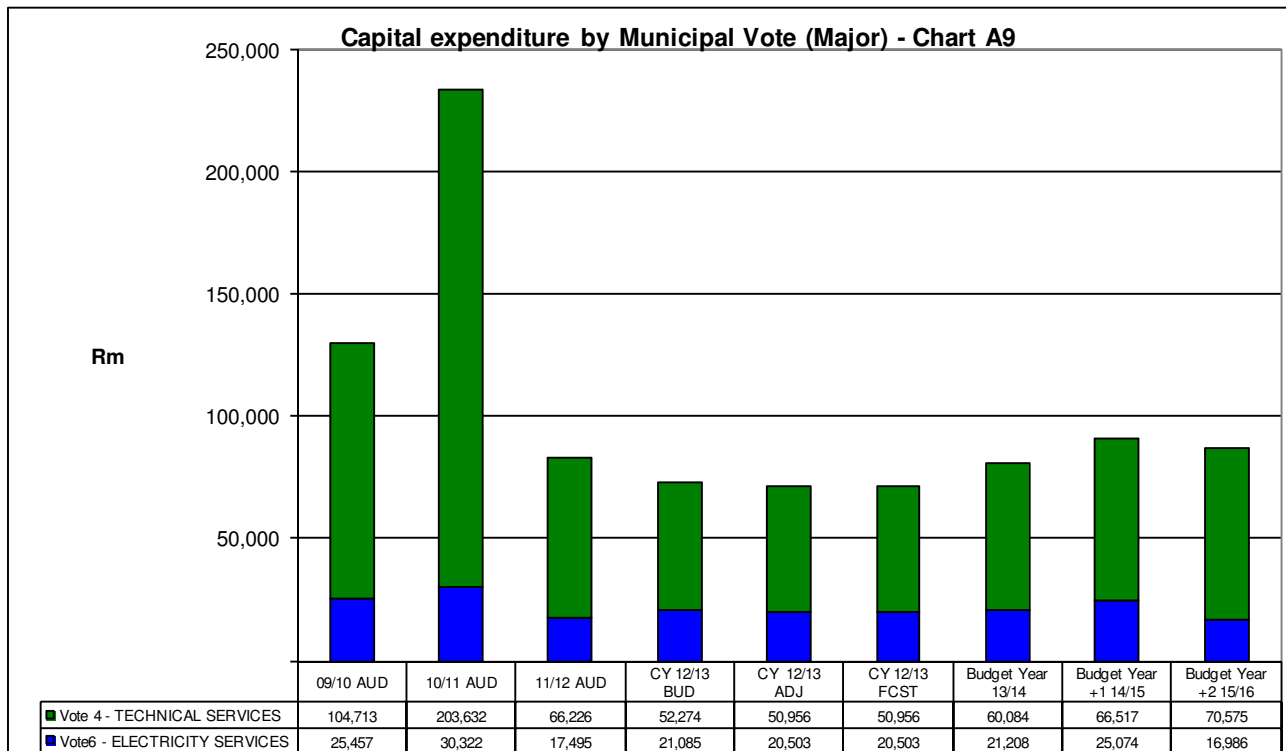




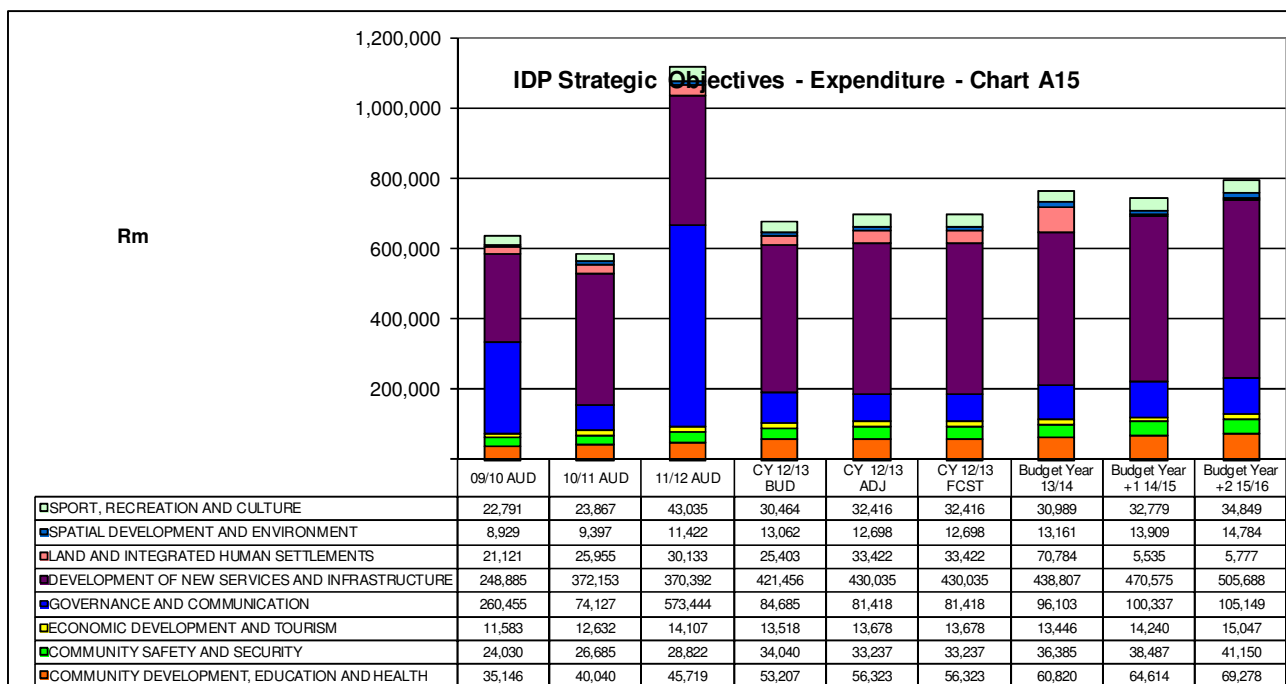
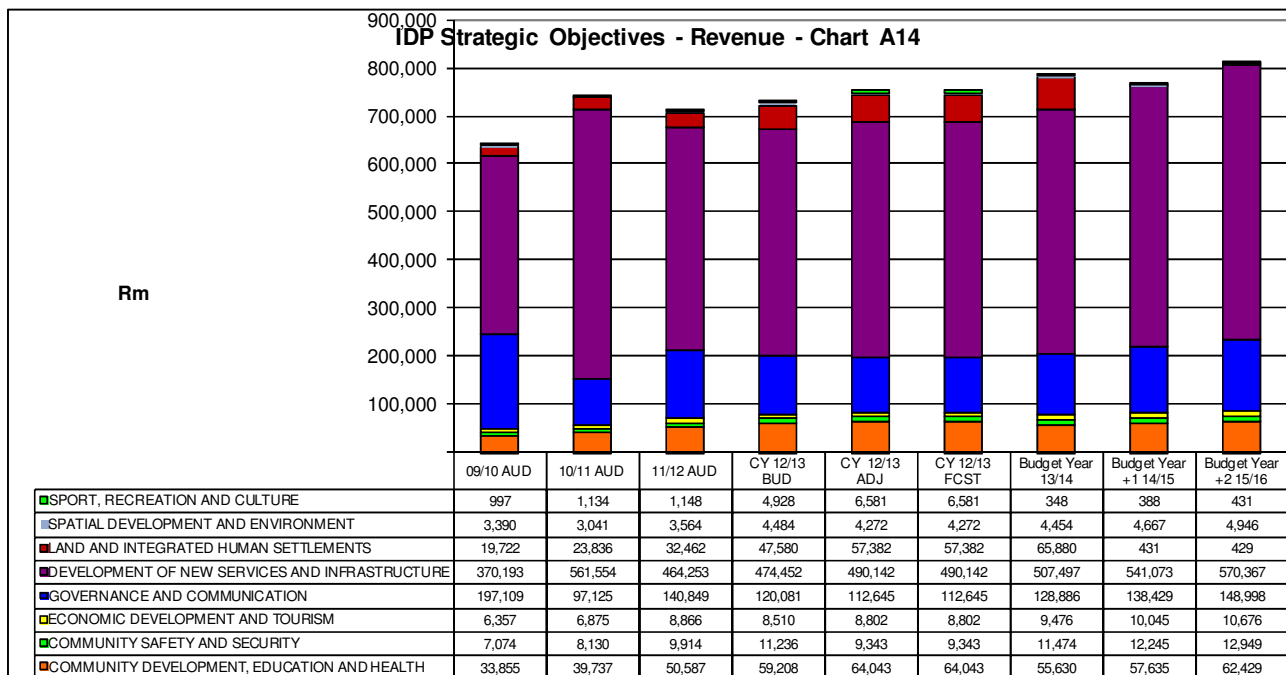


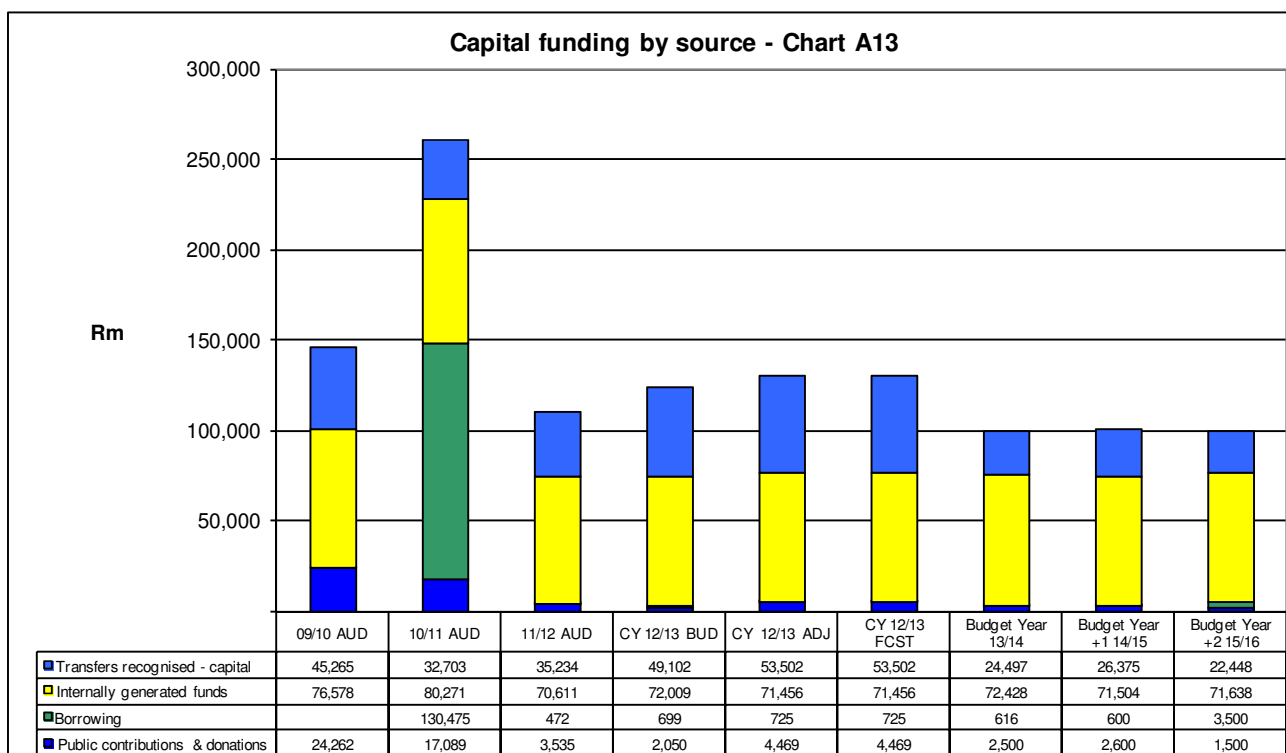
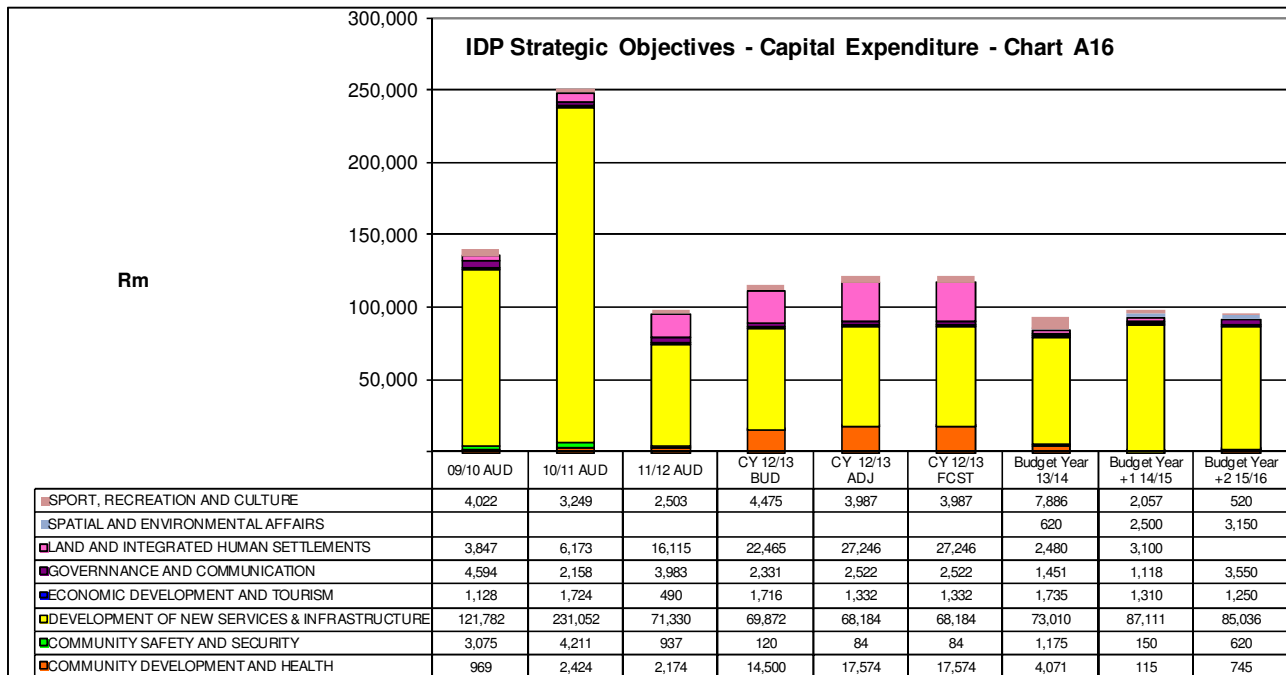
The following shows various charts and graphs on the **Capital budget** of the Municipality:



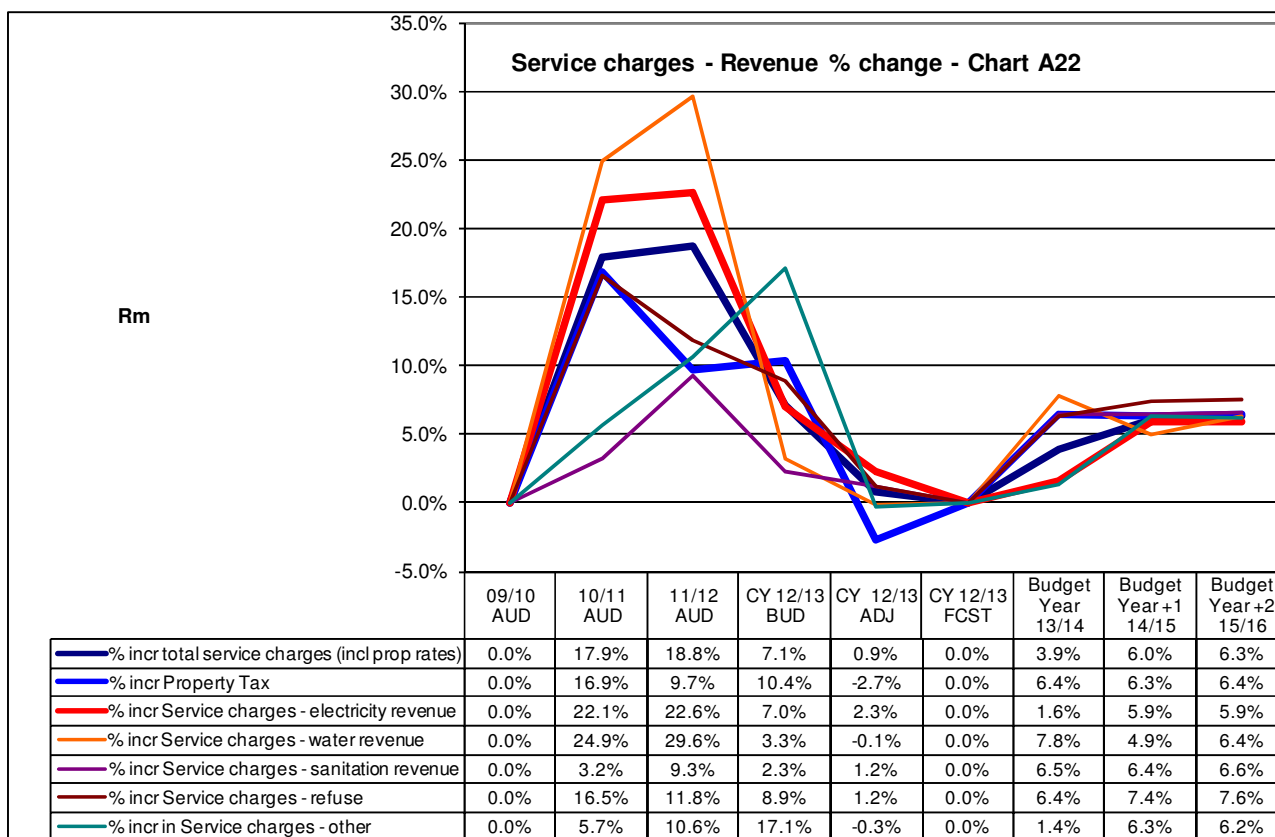
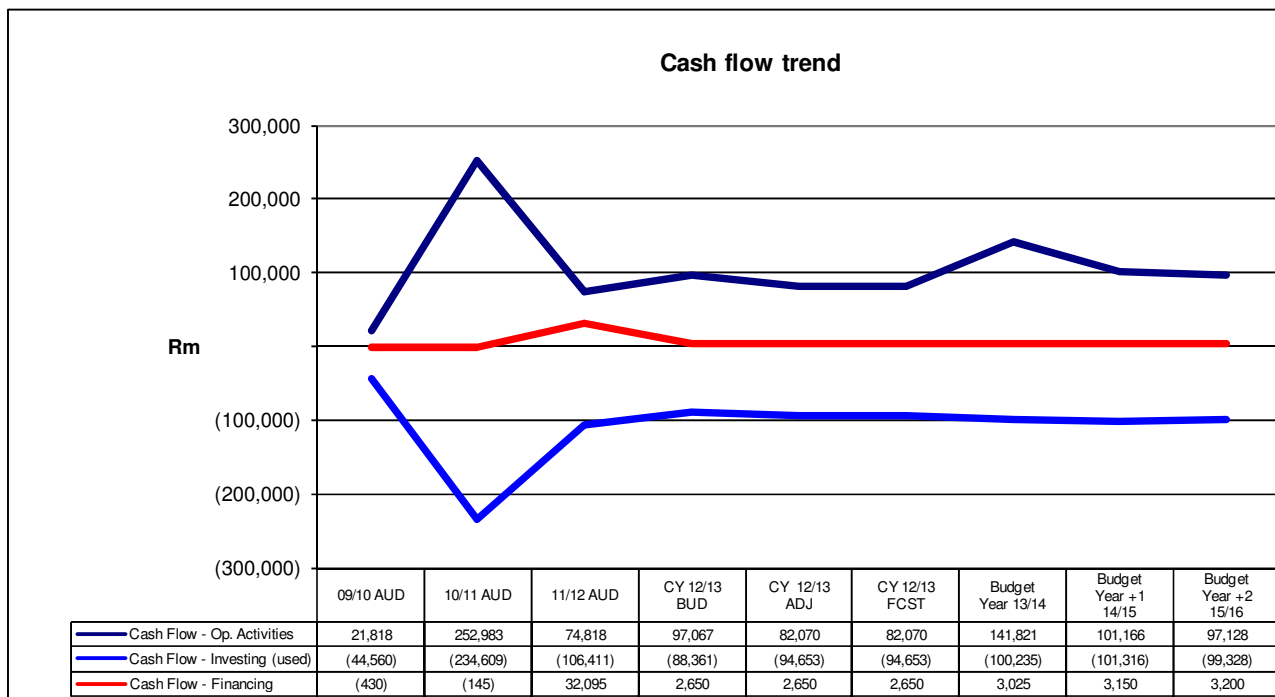


The following shows various charts and graphs on the [link between the Integrated Development Plan \(IDP\) and the municipal Budget](#):

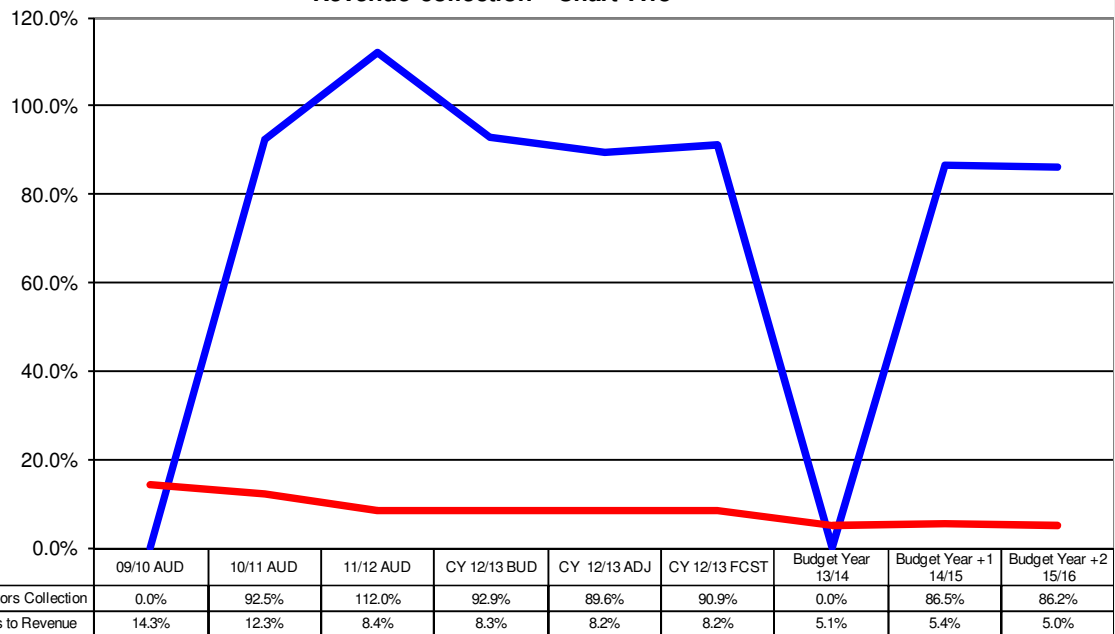




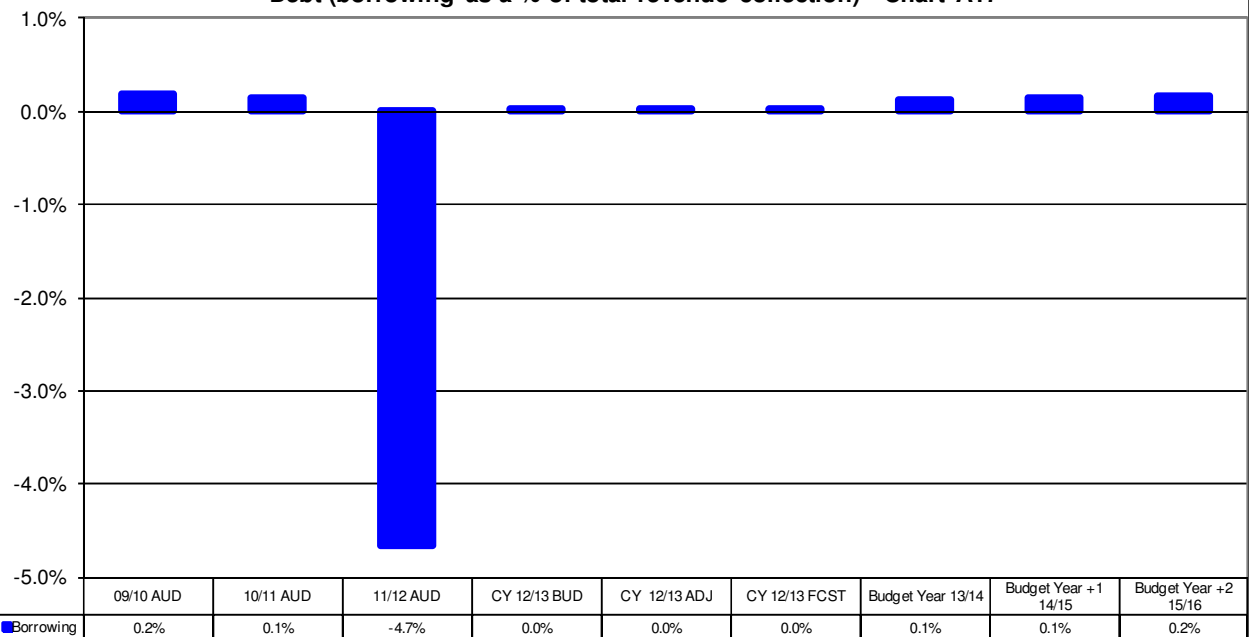
The following shows various charts and graphs on **Cash flow trends, Distribution losses, Debt collection**, etc:



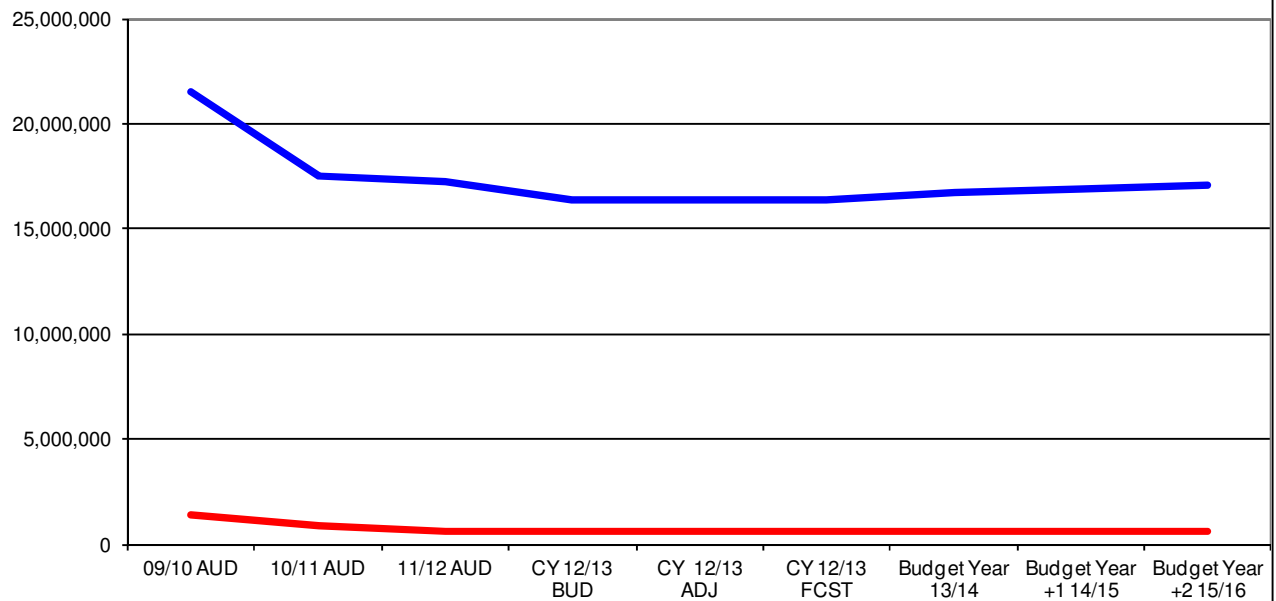
Revenue collection - Chart A18



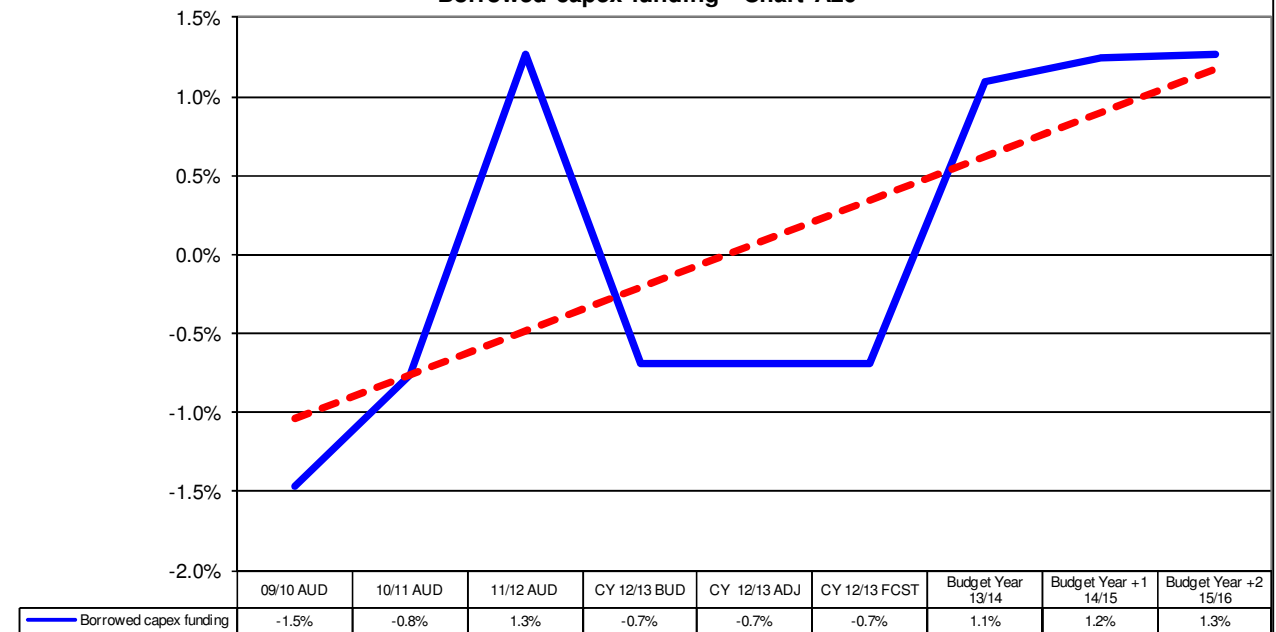
Debt (borrowing as a % of total revenue collection) - Chart A17



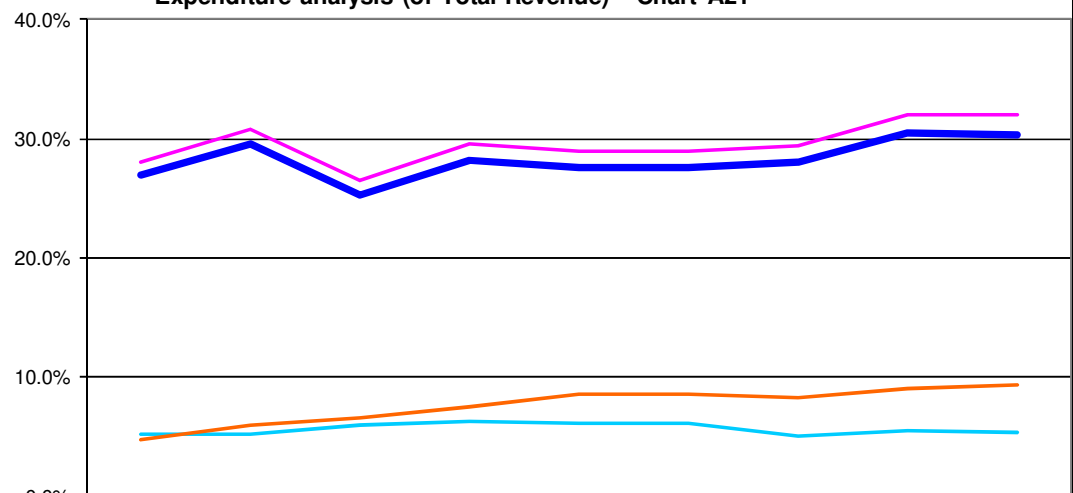
Distribution losses (units) - Chart A19



Borrowed capex funding - Chart A20



Expenditure analysis (of Total Revenue) - Chart A21



	09/10 AUD	10/11 AUD	11/12 AUD	CY 12/13 BUD	CY 12/13 ADJ	CY 12/13 FCST	Budget Year 13/14	Budget Year +1 14/15	Budget Year +2 15/16
Employee costs	26.9%	29.5%	25.3%	28.1%	27.6%	27.6%	28.0%	30.5%	30.4%
Remuneration	28.1%	30.8%	26.5%	29.5%	29.0%	29.0%	29.4%	32.1%	32.0%
Repairs & Maintenance	5.2%	5.3%	6.0%	6.2%	6.2%	6.2%	5.1%	5.5%	5.4%
Finance charges & Depreciation	4.7%	6.1%	6.7%	7.5%	8.6%	8.6%	8.2%	9.0%	9.3%

7. SUPPORTING DOCUMENTATION

7.1. Budget process overview

POLITICAL OVERSIGHT OF THE BUDGET PROCESS

Section 53 (1) (a) of the MFMA (no 56 of 2003) stipulates that the Mayor of a municipality must provide general political guidance over the budget process and the priorities that must guide the preparation of a budget.

Political oversight of the budget process is necessary to ensure that the needs and priorities of the community, as set out in the IDP, are properly linked to the municipality's spending plans. The mayoral committee is one of the key elements in accomplishing the linkage between the IDP and the Budget of a municipality.

SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS

The mayor must, according to the MFMA, co-ordinate the processes for preparing the annual budget and for reviewing the municipality's IDP and budget-related policies. The mayor therefore tabled a schedule of key deadlines with regards to the budgetary process and the review of the municipality's IDP, in council on the 25 July 2012.

PURPOSE OF THE BUDGET AND IDP PROCESS PLAN

The purpose of the process plan is to indicate the various planned activities and strategies on which the municipality will embark to compose its Integrated Development Plan for the five year cycle (2012/2013-2016/2017) and the budget for the 2013/2014 financial year and the two outer years.

The process plan enhances integration and alignment between the IDP and the Budget, thereby ensuring the development of an IDP-based budget. It fulfills the role of an operational framework for the IDP and Budget process outlining the manner in which this process was undertaken. In addition, it identifies the activities in the processes around the key statutory annual operational processes of the budget and IDP compilation, performance management implementation and the adoption of the municipality's annual report.

The approved schedule is set out below:

Budget and IDP process (continued)

<i>IDP & Budget Activity</i>	<i>PMS Activity</i>	<i>Responsibility</i>	<i>Jun 12</i>	<i>Jul 12</i>	<i>Aug 12</i>	<i>Sep 12</i>	<i>Oct 12</i>	<i>Nov 12</i>	<i>Dec 12</i>	<i>Jan 13</i>	<i>Feb 13</i>	<i>Mar 13</i>	<i>Apr 13</i>	<i>May 13</i>	<i>Jun 13</i>
PREPARATION															
❖ Assess the IDP & Budget processes & adapt the process to address Deficiencies, develop improvements and ensure integration and alignment of processes for 2013/2014 – 2017/2018		IDP Manager	30												
❖ Draft 2013/14 IDP and Budget schedule outlining the steps for compilation of the 2013/14 IDP Review and 2013/14 and two outer year's Budget		IDP Manager	01 / 15												
❖ Tabling of Draft 2013/14 IDP/Budget Process Plan to Council for approval with time schedules for IDP Public participation meetings.	- Signing of new performance contracts for Section 57 Managers and Submission to Mayco - Prepare and finalise Departmental Plans - Final Section 57 Managers Performance Assessments	IDP Steering Committee Municipal Manager		31											
❖ Advertise the budget process and dates of IDP Public meetings on Municipal Website, Municipal Newsletter and Local Newspapers		IDP Manager Municipal Manager		27 / 31											
❖ Finalise logistic processes in respect of each of the IDP meetings and table a business plan to Management in this regard.		IDP Manager		30	3										

<i>IDP & Budget Activity</i>	<i>PMS Activity</i>	<i>Responsibility</i>	<i>Jun 12</i>	<i>Jul 12</i>	<i>Aug 12</i>	<i>Sep 12</i>	<i>Oct 12</i>	<i>Nov 12</i>	<i>Dec 12</i>	<i>Jan 13</i>	<i>Feb 13</i>	<i>Mar 13</i>	<i>Apr 13</i>	<i>May 13</i>	<i>Jun 13</i>
1. ANALYSIS															
1.1-Consider MEC comments and recommendations on assessment of initial IDP Document and IDP processes followed.		Municipal Manager Directors IDP Manager		1 / 31											
1.2-Municipal Strategic Session to deliberate on high level strategic issues to redefine Council's short-term Strategic Agenda.		Municipal Manager All Directors Executive Mayor Exco Members		6 / 7											
1.3-Ward Committee Meetings Review the prioritisation of community needs in approved IDP and discuss the process for developing Neighbourhood Plans : Communicate final approved 12/13 Budget, Tariffs and IDP to Ward Committees.		PP Officer Office of Speaker IDP Office		23	01										
1.4-Attend District IDP Managers Forum Meeting-Discuss outcomes of IDP Assessments, Challenges and District Interventions i.t.o IDP planning for the review process.		IDP Manager PP Officer		20											
1.5-Convene IDP Steering Committee Meeting. (Dry Run) Final Discussion of Public Participation Meeting Processes.		IDP Steering Committee Speaker Ward Councillors IDP Manager			06 / 10										
1.6-Consult Sector Departments to establish programme/Projects for 5 years – Inter-governmental engagements on IDP and Budget	-Submit Quarterly Project Implementation Report -Quarterly Audit Committee Meeting -Special Audit Committee meeting	IDP Office CFO			31										
1.7-IDP Public Participation Meetings. Communicate Capital Projects per Ward on 12/13 budget, Reconfirm / review service deliver/development priorities.		IDP Office Directors Office of Speaker Ward Councillors Mayco Members			20	13									

1.8-Operational Budget: Salary/Wages schedules to Directors for scrutiny & Corrections	CFO & Directors			31											
1.9-Preparation for and Attending of Provincial IDP Indaba to give effect to Intergovernmental IDP planning and implementation	IDP Manager Municipal Manager Directors			16											
1.10- Adjustment Budget Rollovers; changes on SDBIP and KPI'S as per Adjustment Budget	CFO Corporate Services			24											
1.11 Attend District IDP Managers Forum Meeting. Develop uniform guidelines for IDP review.				31											
1.12 Forward adjustment budget to National Treasury and Provincial Treasury after approval.	CFO Budget Office				3 / 5										
1.13-Attend Quarterly Provincial IDP Manager Forum Meeting in preparation for IDP Indaba 2	IDP Manager PP Officer				13 / 14										
1.14-Operational Budget: Salary/Wages schedules with corrections and recommendations to be returned to Finance Department	Directors Chief Expenditure				21										
1.15-Two Day Neighbourhood Development Session with Wards 9,12and 13: Draft Neighbourhood Development Plan	IDP Manager PP Officer					1 / 5									

IDP & Budget Activity	PMS Activity	Responsibility	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12	Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13
1. STRATEGIES															
2.1-Review of Municipal Strategic Plan Workshop with Council: Review Municipal KPA and Strategic Objectives		Municipal Manager Directors Council				3 / 28									
2.2 Ward Committee Meetings: Discuss, scrutinise and priorities community needs as outcome of IDP public engagement sessions.		PP Officer IDP Manager					8 / 12								
2.3-Directors to be provided with the previous years operating expenditure / income actual and current year projections to be used as a base for new Operating Budget	- Appointment of Internal Auditor - Appointment of the Audit Committee - Section 57 Managers Quarterly Assessments	Municipal Manager Council					15 / 31								
2.4-Directorates to be provided with the previous financial year 5 year Capital Plan in order to be able to indicate any changes that need to be made and identify any new projects that needs to be added for the compilation Draft Capital Budget		Budget Office Directors					1 / 5								
2.5 -Table Revised Strategic Plan Council for approval		Municipal Manager Directorates					25								
2.6-Attend District Stakeholders Engagement Session to inform Sector Departments and Stakeholders of IDP needs analysis.		IDP Manager P P Officer Department Heads					1 / 12								
2.7 -Review Municipal Spatial Development Framework		Director Development & Planning					31								
2.8 -Engagements with Provincial Government regarding any adjustments to projected allocations for next 3 years in terms of the MTREF		CFO and All Directors					31								
2.9-Updating and review of strategic elements of IDP in light of the new focus of Council		IDP Manager					31								
2.10- Review Municipal Strategies, objectives, KPA's, KPI's and targets. - Identification of priority IDP KPI's incorporate in IDP and link to budget	- Audit of Performance Measures	IDP Steering Committee CFO						01 / 30							

IDP & Budget Activity	PMS Activity	Responsibility	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12	Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13
1. PROJECTS															
3.1- Directors Identify/Create Projects as outcome of the prioritisation of development needs during IDP public engagements sessions with projected budget allocations.		Directors HOD's CFO						05 / 23							
3.2 -Operational Budget: Income / Expenditure inputs and statistics to be returned to Budget Office		Directors						05 / 19							
3.3-Capital Budget: Inputs from the different Directorates to be returned to the Budget Office		Directors Budget Office						19 / 30							
3.4-Convene IDP Steering Committee Meeting: Identify projects per Ward with Budget Allocations; prioritise implementation and integration where possible.		IDP Manager IDP Steering Committee						11 / 23							
3.5 - Executive management articulates outcomes, objectives, priorities and outputs desired for next three years and submit capital budget project proposals for draft IDP Review document to Budget Office		Executive Management Budget Steering Committee						30							
3.6 - Based on financial statements of 2011/12 determine municipality's financial position & assess its financial capacity & available funding for next three years		CFO						30							
3.7-Finalise Salary Budget for 2013/2014		CFO						30							
3.8-Finalise preliminary projections on operating budget for 2013/2014	-Quarterly Project Implementation Report -Quarterly Performance Audit Committee meeting	CFO							10						
3.9- Convene IDP Representative Forum Meeting to give feedback and discuss outcome of Budget steering committee meeting		Municipal Manager CFO IDP Manager							13 / 29						
3.10-Finalise expenditure on operational budget for the budget year and two outer years.		CFO							30						

<i>IDP & Budget Activity</i>	<i>PMS Activity</i>	<i>Responsibility</i>	<i>Jun 12</i>	<i>Jul 12</i>	<i>Aug 12</i>	<i>Sep 12</i>	<i>Oct 12</i>	<i>Nov 12</i>	<i>Dec 12</i>	<i>Jan 13</i>	<i>Feb 13</i>	<i>Mar 13</i>	<i>Apr 13</i>	<i>May 13</i>	<i>Jun 13</i>
1. INTEGRATION															
4.1-Conclusion of Sector Plans and integration into the IDP document		IDP Manager							28						
4.2-Finalise departmental Plans and link to IDP		Directors IDP Manager							28						
4.3- Convening Budget Steering Committee Meeting for the purpose to discuss and prioritise draft Capital projects for the next three years	- Mayor tables annual Report - Advertise Annual Report and invite community inputs - Section 57 Managers Quarterly Assessments	Budget Steering Committee Executive Management								31					
4.4-Final review of municipal strategies, objectives, KPA's, KPI's and targets		IDP Manager IDP Steering Committee								31					
4.5 Ward Committee Meetings: Discuss and brief Ward Committees about Council's revised strategic plan, Strategic Objectives and envisaged deliverables.		IDP Manager PP Officer									4 / 13				
4.6-Review tariffs and charges and determines tariffs to balance the budget and finalise income budget.		CFO									15				
4.7-Review all budget related policies		CFO								31					
4.8-Adjustment Budget: Finalise Capital and Operational budget projections for 2012/2013		CFO								31					
4.9 Attend Provincial IDP INDABA 2. Incorporate Sector Departments Projects in Draft IDP.		IDP Manager Department Heads									1 / 28				
4.10-Attend District IDP Managers Forum Meeting to discuss the alignment of IDP Strategic Development Goals with Eden DM. Draft IDP Presentations.		IDP Manager									1 / 28				
4.11-Directors Identify projects and Forward local Budget Needs priorities to Eden DM. Project alignment between Eden DM and Mossel Bay Municipality		Directors									1 / 15				
4.12- Table Adjustment Budget to Council for approval	Amend IDP, SDBIP, KPI's and performance agreements i.t.o adjustment budget	CFO IDP Manager									28				

4.13- Municipalities receive inputs from National and Provincial Government and other bodies on factors influencing the budget, e.g. Grant Allocations	-Quarterly Project Implementation report - Quarterly Audit Committee Meeting - Submit Annual Report to Auditor General, Prov and DTLGA	CFO Municipal Manager										28				
4.14-Submit first draft IDP to Eden DM for Horizontal Project alignment between the Eden DM and Mossel Bay		IDP Manager Directors CFO										13 / 24				
4.15-Forward Adjustment Budget to National and Provincial Treasury after approval		Budget Office											01 / 08			
4.16-Publication of approved Adjustment Budget after approval	- Council to Consider and adopt an oversight report - Set performance objectives for revenue for each vote	Budget Office Directors Council											12 / 23			
<i>IDP & Budget Activity</i>	<i>PMS Activity</i>	<i>Responsibility</i>	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12	Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	
1. APPROVAL																
5.1-Submit Draft IDP to Director Corporate Services <u>with proposed schedule of Ward Committee Meetings for post IDP & Budget Feedback & Consultation Process</u>		IDP Manager PP Officer								18						
5.2-Executive Management finalise the draft IDP & Capital Budget for referral to IDP & Budget Steering Committees	Audit of performance Measures Set municipal strategies, objectives, KPA's, KPI's and targets	IDP Office Municipal Manager								21						
5.3-Present Draft IDP and Budget to Steering Committees for quality check		IDP & Budget Steering Committee IDP Manager									25	1				
5.4-Workshop draft IDP & Budget and proposed tariffs with Council.		IDP Manager CFO										4 / 12				
5.5-Municipal Manager presents final draft IDP, Budget and Budget related policies to the Mayor for perusal and tabling to Council		Municipal Manager										13 / 18				
5.6-Submit draft IDP, Budget, Related policies and <u>proposed schedule of Ward Committee Meetings for IDP & Budget Feedback/Consultation Process</u> to Council (Principal Approval)		Municipal Manager CFO IDP Manager										25 / 29				

[illegible]

5.16-Send copy of approved Budget, IDP & related documents to National and Provincial Governments and other stakeholders		IDP Manager Budget Office														3 / 7
5.17-Publication of Approved Budget and IDP within 10 workings days on Municipal Website		Budget Office Municipal Manager and Directors.														14
5.18-Submit draft SDBIP to Mayor within 14 days after approval of budget		Municipal Manager														14
5.19 Mayor approves the municipality's SDBIP within 28 days after the approval of the budget		Mayor														28
5.20 Place IDP and related documents on CD for all councillors		IDP Manager Mayor														28

FLOWCHART ON THE BUDGET PROCESS

There are basically three different processes in the budgeting cycle running at the same time:

1. Reporting on Previous year budget,
2. Current year budget implementation, and
3. Preparation of the new financial year's budget (including the two following financial year estimates).

1. Reporting on Previous year budget:

This is mainly done through the compilation of the Annual Financial Statements of the previous financial year, including the Auditor-General's Audit Report. Another example is the different reporting formats to National and Provincial government on the previous year's budget and financial performance.

2. Current year budget implementation:

Implementation of the budget starts once the budget has been approved. An important document in the implementation of the budget is the Service Delivery and Budget Implementation Plan (SDBIP), which sets out the service delivery targets and performance indicators for the financial year. The SDBIP must be approved within 28 days after the approval of the budget.

Another important aspect is the monitoring and reporting on the current year budget. According to Section 71 of the MFMA, the accounting officer must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant provincial treasury a statement on the state of the municipality's budget. This will enable the mayor to check if the approved budget is implemented in accordance with the SDBIP, consider revisions to the approved budget and identify any financial problems facing the municipality.

3. Preparation of the new financial year's budget:

There are six distinct steps to the preparation of the new financial year's budget:

* Planning

Schedule key dates; establish consultation forums; review previous processes.

* Strategic

Review IDP; internal and external consultations; set service delivery objectives for the next 3 years; consult on tariffs, indigent, credit control, free basic services, etc.; consider local, provincial and national issues; consult previous year's performance and current economic and demographic trends.

* Preparation

Prepare revenue and expenditure projections; draft budget policies; consult and consider local, provincial and national priorities; measurement of past and current performance against the budget.

* Tabling

Table complete proposed budget, IDP revisions and budget related policies no later than 1 April (90 days before the start of the new budget year) before council; make public the budget as soon as it has been tabled (via website, hard copies and electronic copies); consult with and consider formal local, provincial and national inputs or responses.

* Approving

After the Mayor has responded to recommendations and where necessary made revisions to the tabled budget, full council must meet no later than 31 May (30 days before the start of the new budget year) to consider the budget for approval. Council approves the budget and related policies before 1 July. Should the municipality fail to approve a budget before the start of the budget year, the mayor must inform the MEC for Finance immediately.

* Finalisation

Publish and approve SDBIP and annual performance agreements and indicators 28 days after the approval of the budget. A delegations policy of spending authority on budget votes is also critical for successful budget implementation and monitoring and evaluation.

CONSULTATION PROCESS

The Constitution of the Republic of South Africa, Act 108 of 1996, places an obligation on municipalities to encourage the involvement of communities and community organisations in the matters of local government. With the promulgation of the Municipal Systems Act, 32 of 2000, the attention of municipalities was focused anew on the need to encourage the involvement of communities in the affairs of the municipality. Section 16(1) of the Municipal Systems Act, No 32 van 2000 makes provision for a Municipality to create an opportunity to encourage the local community to participate in Municipal matters.

In order to ensure that the IDP Review process is transparent and inclusive, reflecting the real needs of the people residing within our municipal space, twenty one public IDP engagement sessions were held across all 14 wards. These public engagement sessions present the opportunity and platform to all citizens and those who have vested interest in Mossel Bay to review the service delivery needs and priorities of the ward in which they resides, ultimately shaping the IDP according to their needs and interest.

The approved IDP and Budget Process Plan together with the schedule of IDP public engagement sessions were published and placed at all libraries and satellite offices for public scrutiny and comment. Notifications to communities and stakeholder invitations were communicated in time in all three official languages of the Western Cape by means of;

- *Published dates of IDP public sessions in local newspapers and Municipal newsletter*
- *Dissemination of IDP educational flyers*
- *Displaying of posters in all wards*
- *IDP talk sessions on regional radio stations*
- *Loud Hailing in all wards*

The table below indicate the number of people as per signed attendance registers that participated in the IDP review process across all 14 Wards.

Total number of people that attended IDP Public Engagement Sessions		
2010/2011	2011/2012	2012/2013
713	1267	1034

IDP Public Engagement Sessions Attendance

The IDP public engagement sessions were generally well attended except for some wards where the turnout was lower than expected. A survey conducted by the IDP unit on determining the best communication method and medium to inform the public revealed that communication by means of posters, municipal newsletter, loud hailing and local newspapers were the most effective.

BEST METHOD / MEDIUM COMMUNICATION SURVEY OUTCOME							
Posters	Municipal Newsletter	Loud Hailing	Newspaper Advertiser	Radio Eden FM	Flyers	News P Eden Exp.	Radio Suidkaap
456	381	378	238	206	194	147	111

Communication Survey Outcome

The outcome of this survey will be used as a benchmarking tool to improve on our communication strategy and planning during the next IDP review cycle. Since the municipality is committed towards enhancing good relationships with its citizens we anticipate to allocate more resources towards public participation with the intention to increase the level of community participation in municipal affairs and in particular strategic planning through the IDP. Apart from the public engagement sessions three rounds of Ward Committee Meetings were conducted, focusing on ward-based needs analysis, project identification and prioritisation for the 2013/14 MTREF cycle.

The main consideration during the IDP Review process relates to the approving of projects which reflect and address the changing needs of our communities and the minimum internal operational demands required to keep the municipality functional. However, the balancing factor for the successful implementation of this plan will always be the availability of funds for capital projects within the municipal budget.

7.2. Alignment between Budget and the Integrated Development Plan (IDP)

AMENDMENTS TO THE INTEGRATED DEVELOPMENT PLAN (IDP)

- Revision of the lay-out and format of the document
- Inclusion of section on Self-assessment of planning process
- Inclusion of a Chapter on the Municipality's internal development strategies
- Inclusion of a Chapter on Intergovernmental Strategy alignment with outcome based Sector Departments' projects and programmes
- Inclusion of a Chapter on Development Strategies and Projects per KPA
- Inclusion of the IDP Implementation Plan (IMAP)

RECONCILIATION OF IDP & BUDGET: OPERATING REVENUE

Strategic Objective	Goal	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	CEMETERIES	145	174	279	204	205	205	309	337	364
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	HEALTH: CLINICS	-	-	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	HEALTH: COMMUNITY SERVICE	-	-	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	HEALTH: GENERAL	-	-	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	HEALTH: PRIME CARE	-	-	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	LIBRARIES	920	944	1,011	7,079	7,246	7,246	3,409	1,293	1,419
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	SOCIO-ECON.PLANNING/DEVELOPM.	186	217	4,319	4,280	7,305	7,305	1,118	1,163	1,211
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	CLEANSING : REFUSE REMOVAL SERV	32,213	38,185	42,606	47,396	47,831	47,831	50,529	54,561	59,138
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	CLEANSING : STREET CLEANING	357	206	2,372	249	1,458	1,458	264	280	297
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	CLEANSING : TRANSFER STATIONS	35	11	-	-	-	-	-	-	-
COMMUNITY SAFETY AND SECURITY	FIRE BRIGADE &RESCUE SERVICES	100	77	90	292	304	304	519	123	128
COMMUNITY SAFETY AND SECURITY	MUNICIPAL POLICE & TRAFFIC	6,974	8,053	9,824	10,944	9,040	9,040	10,955	12,122	12,821
COMMUNITY SAFETY AND SECURITY	LAW ENFORCEMENT	-	-	-	-	-	-	-	-	-
COMMUNITY SAFETY AND SECURITY	SECURITY SERVICES	-	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT AND TOURISM	INDUSTRIAL & TOURISM MARKETING	-	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT AND TOURISM	BEACHES	24	28	1,706	35	75	75	36	37	39
ECONOMIC DEVELOPMENT AND TOURISM	CARAVAN PARK :DIAS	-	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT AND TOURISM	CARAVAN PARK :POINT	1,920	2,050	2,220	2,622	2,637	2,637	2,730	2,894	3,068
ECONOMIC DEVELOPMENT AND TOURISM	CARAVAN PARK :SANTOS / BAKKE	2,433	2,622	2,746	3,303	3,900	3,900	4,167	4,417	4,682
ECONOMIC DEVELOPMENT AND TOURISM	CHALETS : DE BAKKE	1,981	2,175	2,194	2,550	2,190	2,190	2,543	2,696	2,886
ECONOMIC DEVELOPMENT AND TOURISM	CHALETS : DIASSTRAND	-	-	-	-	-	-	-	-	-
GOVERNANCE AND COMMUNICATION	MUNICIPAL MANAGER : ADMIN	10	-	-	3	3	3	1,102	1,212	1,357
GOVERNANCE AND COMMUNICATION	COUNCIL : GENERAL EXPENSES	135,893	25,023	62,715	33,608	27,717	27,717	38,368	41,218	45,673
GOVERNANCE AND COMMUNICATION	LEGAL SERVICES	-	-	-	16	35	35	50	53	55
GOVERNANCE AND COMMUNICATION	MANAGER CORPORATE SERV : ADMIN	260	208	757	117	503	503	116	124	132
GOVERNANCE AND COMMUNICATION	CUSTOMER CARE	-	-	0	-	-	-	-	-	-
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	HUMAN RESOURCES	749	905	603	600	963	963	1,001	1,101	1,233
GOVERNANCE AND COMMUNICATION	MANAGER FINANCIAL SERV : ADMIN	3,660	4,889	4,622	5,213	4,671	4,671	4,567	5,772	5,952
GOVERNANCE AND COMMUNICATION	ASSESSMENT RATES	57,285	66,958	73,467	81,125	79,517	79,517	84,669	90,034	95,811
GOVERNANCE AND COMMUNICATION	COMPUTER CENTRE	0	0	57	0	-	-	13	14	15
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	PAYROLL MANAGEMENT	-	-	-	-	-	-	-	-	-
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	SUPPLY CHAIN MANAGEMENT	141	79	76	83	123	123	128	136	140
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	VALUATIONS	-	-	-	-	-	-	-	-	-
GOVERNANCE AND COMMUNICATION	MANAGER TECHNICAL SERV : ADMIN	-	-	9	-	200	200	3	3	3
GOVERNANCE AND COMMUNICATION	MANAGER COMMUNITY SERV : ADMIN	-	-	-	-	-	-	-	-	-
GOVERNANCE AND COMMUNICATION	MECHANICAL SERVICES	-	46	(778)	-	-	-	-	-	-
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	MUNICIPAL BUILDINGS & LAND	1,442	1,279	1,516	1,401	1,451	1,451	1,360	1,424	1,494

RECONCILIATION OF IDP & BUDGET: OPERATING REVENUE (Continued)

Strategic Objective	Goal	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	ELECTRICITY ADMINISTRATION	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	ELECTRICITY DISTRIBUTION	191,296	235,665	274,126	288,148	294,542	294,542	300,622	322,498	335,409
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	MAIN ROADS	–	–	11	50	50	50	35	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	STORMWATER DRAINAGE	4,110	1	1,898	–	20	20	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	STREETS	5,306	7,251	16,588	12,801	13,703	13,703	2,602	22	23
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - RUITERBOS	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - BRANDWACHT	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - PINNACLE POINT	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - REGIONAL PL	2	3	12	–	2	2	14	15	16
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - GREAT BRAK	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - HERBERTSDAL	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - FRIEMERSHEIM	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : RETIC SERV - EXTERNAL	862	3,590	90	3	1	1	3	3	3
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : RETIC SERV - NETWORK	60,249	62,027	66,898	71,974	71,844	71,844	76,346	81,935	88,685
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - RUITERBOS	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - LODEWYKS	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIF WORKS - KLEIN BRAK	4,750	0	9	–	1	1	3	3	3
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - SANDHOOGTE	65	53	69	(59)	50	50	72	79	86
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - GREAT BRAK	306	3,112	3,441	–	–	–	19,940	22,545	24,068
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - FRIEMERSHEIM	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - HERBERTSDALE	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : DISTRIBUTION SERVICES	63,561	78,851	10,629	11,837	11,718	11,718	12,008	13,336	15,036
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : EXTERNAL SERVICES	39,688	171,001	90,480	89,698	98,211	98,211	95,853	100,639	107,039
LAND AND INTEGRATED HUMAN SETTLEMENTS	INTEGRATED HUMAN SETTLEMENTS	19,722	23,836	32,462	47,580	57,382	57,382	65,880	431	429
SPATIAL DEVELOPMENT AND ENVIRONMENT	TOWN PLAN & BUILDING CONTROL	3,390	3,041	3,564	4,484	4,272	4,272	4,454	4,667	4,946
SPORT, RECREATION AND CULTURE	TOWN HALL & COMMUNITY HALLS	192	225	220	250	224	224	274	305	340
SPORT, RECREATION AND CULTURE	PLANTATIONS	5	463	1	20	–	–	1	1	1
SPORT, RECREATION AND CULTURE	PARKS: HARRY GIDDY PARK	8	6	10	6	6	6	6	6	7
SPORT, RECREATION AND CULTURE	PARKS & RECREATION	3	378	855	1,753	3,346	3,346	5	6	6
SPORT, RECREATION AND CULTURE	SPORT GROUNDS	789	62	61	2,900	3,005	3,005	62	69	78
Allocations to other priorities										
Total Revenue (excluding capital transfers and contributions)		641,029	743,696	713,837	732,563	755,747	755,747	786,134	767,572	814,093

RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE

Strategic Objective	Goal	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	CEMETERIES	651	649	792	757	818	818	831	883	935
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	HEALTH: CLINICS	–	–	–	–	–	–	–	–	–
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	HEALTH: COMMUNITY SERVICE	–	–	–	–	–	–	–	–	–
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	HEALTH: GENERAL	–	–	–	–	–	–	–	–	–
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	HEALTH: PRIME CARE	–	–	–	–	–	–	–	–	–
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	LIBRARIES	5,133	5,106	5,681	6,527	6,517	6,517	7,288	7,699	8,145
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	SOCIO-ECON.PLANNING/DEVELOPM.	2,879	3,699	3,901	5,362	5,946	5,946	8,537	8,966	9,394
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	CLEANSING : REFUSE REMOVAL SERV	23,358	26,890	29,727	36,302	37,808	37,808	39,574	42,239	45,666
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	CLEANSING : STREET CLEANING	1,972	2,243	4,382	2,701	3,684	3,684	2,299	2,434	2,590
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	CLEANSING : TRANSFER STATIONS	1,152	1,453	1,236	1,558	1,550	1,550	2,290	2,394	2,547
COMMUNITY SAFETY AND SECURITY	FIRE BRIGADE & RESCUE SERVICES	10,127	10,949	11,377	12,897	12,703	12,703	13,680	14,451	15,567
COMMUNITY SAFETY AND SECURITY	MUNICIPAL POLICE & TRAFFIC	13,903	15,737	17,444	18,804	18,373	18,373	20,102	21,198	22,537
COMMUNITY SAFETY AND SECURITY	LAW ENFORCEMENT	–	–	–	2,339	2,161	2,161	2,603	2,837	3,046
COMMUNITY SAFETY AND SECURITY	SECURITY SERVICES	–	–	–	–	–	–	–	–	–
ECONOMIC DEVELOPMENT AND TOURISM	INDUSTRIAL & TOURISM MARKETING	1	1	1	–	1	1	1	1	1
ECONOMIC DEVELOPMENT AND TOURISM	BEACHES	4,076	4,012	5,818	4,455	4,547	4,547	4,161	4,406	4,636
ECONOMIC DEVELOPMENT AND TOURISM	CARAVAN PARK :DIAS	20	28	10	33	8	8	12	12	13
ECONOMIC DEVELOPMENT AND TOURISM	CARAVAN PARK :POINT	1,742	2,007	2,161	2,301	2,419	2,419	2,399	2,560	2,747
ECONOMIC DEVELOPMENT AND TOURISM	CARAVAN PARK :SANTOS / BAKKE	1,565	2,065	2,552	2,174	2,657	2,657	2,613	2,794	2,920
ECONOMIC DEVELOPMENT AND TOURISM	CHALETs : DE BAKKE	4,127	4,477	3,501	4,500	3,977	3,977	4,180	4,382	4,642
ECONOMIC DEVELOPMENT AND TOURISM	CHALETs : DIASSTRAND	52	41	63	56	70	70	80	84	88
GOVERNANCE AND COMMUNICATION	MUNICIPAL MANAGER : ADMIN	1,302	1,373	1,380	1,568	1,473	1,473	2,649	2,720	2,798
GOVERNANCE AND COMMUNICATION	COUNCIL : GENERAL EXPENSES	232,754	43,937	543,971	44,607	43,701	43,701	54,200	57,344	60,409
GOVERNANCE AND COMMUNICATION	LEGAL SERVICES	–	–	–	4,550	4,527	4,527	4,943	5,202	5,463
GOVERNANCE AND COMMUNICATION	MANAGER CORPORATE SERV : ADMIN	9,898	10,192	8,064	8,732	7,154	7,154	7,768	7,861	8,107
GOVERNANCE AND COMMUNICATION	CUSTOMER CARE	318	420	490	866	579	579	980	1,021	1,052
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	HUMAN RESOURCES	5,112	5,666	6,248	6,543	6,938	6,938	7,579	8,021	8,509
GOVERNANCE AND COMMUNICATION	MANAGER FINANCIAL SERV : ADMIN	12,778	14,045	14,279	16,128	15,815	15,815	16,522	17,463	17,938
GOVERNANCE AND COMMUNICATION	ASSESSMENT RATES	–	–	–	2,200	2,200	2,200	2,501	2,601	2,705
GOVERNANCE AND COMMUNICATION	COMPUTER CENTRE	1,834	1,978	2,636	3,476	3,250	3,250	3,676	3,340	3,902
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	PAYROLL MANAGEMENT	–	–	–	–	–	–	–	–	–
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	SUPPLY CHAIN MANAGEMENT	2,574	3,337	3,532	4,298	4,325	4,325	4,608	4,872	5,191
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	VALUATIONS	1,298	2,212	4,127	2,276	2,328	2,328	1,815	1,957	2,117
GOVERNANCE AND COMMUNICATION	MANAGER TECHNICAL SERV : ADMIN	634	663	576	90	216	216	459	291	176
GOVERNANCE AND COMMUNICATION	MANAGER COMMUNITY SERV : ADMIN	719	835	858	876	931	931	911	888	888
GOVERNANCE AND COMMUNICATION	MECHANICAL SERVICES	219	685	1,191	1,591	1,573	1,573	1,495	1,606	1,711
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	MUNICIPAL BUILDINGS & LAND	4,805	5,154	6,218	5,191	6,379	6,379	6,025	6,162	6,384

RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE (Continued)

Strategic Objective	Goal	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	ELECTRICITY ADMINISTRATION	7,043	6,698	7,592	7,947	7,945	7,945	8,685	9,415	10,166
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	ELECTRICITY DISTRIBUTION	130,006	159,635	198,889	222,592	220,551	220,551	234,877	252,166	270,613
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	MAIN ROADS	–	562	603	63	646	646	627	583	623
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	STORMWATER DRAINAGE	3,404	5,672	6,407	7,615	7,824	7,824	8,598	9,028	9,707
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	STREETS	20,114	16,501	24,563	29,233	31,586	31,586	31,727	34,297	37,053
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - RUITERBOS	–	–	22	42	29	29	31	33	121
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - BRANDWACHT	–	–	16	28	26	26	25	29	30
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - PINNACLE POINT	2,778	2,281	1,372	1,477	1,424	1,424	1,404	1,493	1,587
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - REGIONAL PL	7,862	7,974	9,519	11,443	11,294	11,294	12,300	13,097	14,041
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - GREAT BRAK	439	456	492	582	578	578	595	656	738
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - HERBERTSDAL	106	104	113	143	140	140	123	136	148
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - FRIEMERSHEIM	353	336	326	383	367	367	405	495	520
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : RETIC SERV - EXTERNAL	4,674	7,768	9,417	10,574	10,396	10,396	11,335	11,751	12,339
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : RETIC SERV - NETWORK	19,836	24,201	26,298	29,554	30,695	30,695	30,788	33,897	37,773
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - RUITERBOS	–	–	11	51	43	43	49	54	59
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - LODEWYKS	–	–	17	46	25	25	42	44	47
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIF WORKS - KLEIN BRAK	14,617	25,198	13,435	12,716	16,030	16,030	16,742	17,353	17,807
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - SANDHOOGTE	3,207	2,822	3,345	3,828	3,810	3,810	4,102	4,328	4,574
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - GREAT BRAK	2,356	2,584	2,027	2,498	3,060	3,060	3,104	3,243	3,433
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - FRIEMERSHEIM	305	297	322	526	500	500	540	599	637
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - HERBERTSDALE	104	75	80	124	121	121	99	110	122
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : DISTRIBUTION SERVICES	22,807	31,009	31,295	37,163	35,356	35,356	36,011	39,296	43,192
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : EXTERNAL SERVICES	8,874	77,979	34,230	42,826	47,589	47,589	36,600	38,472	40,358
LAND AND INTEGRATED HUMAN SETTLEMENTS	INTEGRATED HUMAN SETTLEMENTS	21,121	25,955	30,133	25,403	33,422	33,422	70,784	5,535	5,777
SPATIAL DEVELOPMENT AND ENVIRONMENT	TOWN PLAN & BUILDING CONTROL	8,929	9,397	11,422	13,062	12,698	12,698	13,161	13,909	14,784
SPORT, RECREATION AND CULTURE	TOWN HALL & COMMUNITY HALLS	3,290	3,423	3,553	4,055	4,011	4,011	4,286	4,523	4,808
SPORT, RECREATION AND CULTURE	PLANTATIONS	323	844	677	764	772	772	703	740	784
SPORT, RECREATION AND CULTURE	PARKS: HARRY GIDDY PARK	831	907	1,064	1,020	1,138	1,138	1,197	1,263	1,343
SPORT, RECREATION AND CULTURE	PARKS & RECREATION	15,300	15,301	32,396	18,909	20,425	20,425	18,206	18,951	20,091
SPORT, RECREATION AND CULTURE	SPORT GROUNDS	3,047	3,392	5,345	5,716	6,069	6,069	6,596	7,302	7,823
Allocations to other priorities										
Total Expenditure		646,726	601,224	1,137,197	694,142	713,196	713,196	780,521	761,488	813,924

RECONCILIATION OF IDP & BUDGET: CAPITAL EXPENDITURE

Strategic Objective	Goal	Goal Code	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
			R thousand								
COMMUNITY DEVELOPMENT AND HEALTH	CEMETERIES	A	88	260	50	100	100	100	100		
SPORT, RECREATION AND CULTURE	TOWN HALL & COMMUNITY HALLS	B	493								
COMMUNITY DEVELOPMENT AND HEALTH	HEALTH	C	-								
COMMUNITY SAFETY AND SECURITY	FIRE BRIGADE &RESCUE SERVICES	D	925	2,232	746	100	84	84	250	100	620
COMMUNITY SAFETY AND SECURITY	MUNICIPAL POLICE & TRAFFIC	E	2,150	1,979	191	20			145		
COMMUNITY SAFETY AND SECURITY	SECURITY SERVICES	F	-	-	-	-			780	50	-
ECONOMIC DEVELOPMENT AND TOURISM	INDUSTRIAL & TOURISM MARKETING	G	-	-	-	-					
ECONOMIC DEVELOPMENT AND TOURISM	BEACHES	H	788	1,403	110	546	232	232	400		
ECONOMIC DEVELOPMENT AND TOURISM	CARAVAN PARKS	I	-		300	1,170			1,060	600	700
ECONOMIC DEVELOPMENT AND TOURISM	CHALETS	J	340	322	80		1,100	1,100	275	710	550
GOVERNANCE AND COMMUNICATION	CARAVAN PARKS	K				200					
GOVERNANCE AND COMMUNICATION	MUNICIPAL MANAGER : ADMIN	L	37		-						
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	COUNCIL : GENERAL EXPENSES	M	182	110	12	-	60	60			
GOVERNANCE AND COMMUNICATION	CUSTOMER CARE	N	-								
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	MANAGER CORPORATE SERV : ADMIN	O	1,495	683	39	100	101	101			
GOVERNANCE AND COMMUNICATION	MANAGER CORPORATE SERV : ADMIN	P	-	-	-	155	89	89	20	38	20
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	MANAGER CORPORATE SERV : ADMIN	Q	-	-	-	119	196	196	350		
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	HUMAN RESOURCES	R	38	33	276	15	46	46	245	2	90
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	LIBRARIES	S	147	163	330	89	260	260			
GOVERNANCE AND COMMUNICATION	LIBRARIES:D'ALMEIDA	T		10	9						
GOVERNANCE AND COMMUNICATION	LIBRARIES :ELLEN VAN RENSBURG	U	23	2	13						
GOVERNANCE AND COMMUNICATION	LIBRARIES :HARTENBOS	V	16		48						
GOVERNANCE AND COMMUNICATION	LIBRARIES :KWA-NONQABA	W	1								
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	SOCIO-ECON.PLANNING/DEVELOPM.	X	-	3,501	3,421	6	5	5			
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	MANAGER FINANCIAL SERV : ADMIN	Y	134	640	24	15	274	274	40	25	25
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	SUPPLY CHAIN MANAGEMENT	Z	-	-	-	14	81	81	23	-	10
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	VALUATIONS	AA	-	-	-	22	10	10	15	15	15
GOVERNANCE AND COMMUNICATION	ASSESSMENT RATES	AB	-								
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	COMPUTER CENTRE	AC	493	854	2,623	-	65	65			
GOVERNANCE AND COMMUNICATION	COMPUTER CENTRE	AD	-	-	-	846	1,045	1,045	1,331	1,050	3,500
GOVERNANCE AND COMMUNICATION	PAYROLL MANAGEMENT	AE	-								
GOVERNANCE AND COMMUNICATION	SUPPLY CHAIN MANAGEMENT	AF	107	47	60				40		
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	VALUATIONS	AG	-		153	90	90	90			
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	MANAGER CIVIL SERV : ADMIN	AH	3	158	160	12	25	25	136		
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	MANAGER CIVIL SERV : ADMIN	AI	-	-	-	10	10	10	10	10	10
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	MANAGER COMMUNITY SERV : ADMIN	AJ	-	233	559	100	35	35			
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	CLEANSING: REFUSE REMOVAL	AK	627	12	560		96	96			
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	CLEANSING: TRANSFER STATIONS	AL	86								
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	COMPUTER CENTRE	AM	-	-	-	3					
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	SOCIO-ECON.PLANNING/DEVELOPM.	AN	-	-	-	150	571	571	283	167	40
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	ELECTRICITY ADMINISTRATION	AO	-	-	-	10	10	10	20	15	15
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	ELECTRICTY DISTRIBUTION	AP	-	-	-	820	796	796	300	100	100
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	FIRE BRIGADE &RESCUE SERVICES	AQ	-	-	-	2,150	2,041	2,041	250	820	-
GOVERNANCE AND COMMUNICATION	FIRE BRIGADE &RESCUE SERVICES	AR	200	50	1,435	1,100	1,154	1,154			

RECONCILIATION OF IDP & BUDGET: CAPITAL EXPENDITURE (Continued)

Strategic Objective	Goal	Goal Code	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	ELECTRICITY: DISTRIBUTION	AS	954	220	1,338						
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	ELECTRICITY ADMINISTRATION	AT	120	170	100	15	15	15	27	15	15
GOVERNANCE AND COMMUNICATION	MUNICIPAL BUILDINGS & LAND	AU	3,900	623	25						
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	MUNICIPAL POLICE & TRAFFIC	AV	325	615	915	460	470	470	250	240	640
GOVERNANCE AND COMMUNICATION	SPORT GROUNDS	AW	200	65	500						
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	SPORT GROUNDS	AX	–	–	–	286	553	553	600	560	70
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	PARKS & RECREATION	AY	876	741	75	555	445	445	90		770
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	SEWERAGE : RETIC SERV-EXTERNAL	AZ	30	10							
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	SEWERAGE : PURIF SERV-REGIONAL PL	BA		147	354	255	151	151	10	50	10
GOVERNANCE AND COMMUNICATION	SEWERAGE : PURIF SERV-FRIEMERSHEIM	BB									
GOVERNANCE AND COMMUNICATION	SEWERAGE : PURIF SERV-GREAT BRAK	BC									
GOVERNANCE AND COMMUNICATION	SEWERAGE : PURIF SERV-HER	BD					24	24			
GOVERNANCE AND COMMUNICATION	SEWERAGE : RETIC SERV-NETWORK	BE		278	40	10	10	10	10	10	10
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	SEWERAGE : RETIC SERV-NETWORK	BF	–	–	–	45	45	45	90	45	800
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	STREETS	BG	918	1,002	1,170	1,605	1,529	1,529	3,360	940	150
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	TOWN HALL & COMMUNITY HALLS	BH	150	165	179	61	61	61			
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	TOWN PLAN & BUILDING CONTROL	BI	110	80	23	30	30	30	215	100	100
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	WATER : DISTRIBUTION SERVICES	BJ	–	–	–	445	515	515	330	90	1,345
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	WATER : EXTERNAL SERVICES	BK	–	–	–	200	84	84	240	–	–
GOVERNANCE AND COMMUNICATION	HUMAN SETTLEMENT	BL			354						
GOVERNANCE AND COMMUNICATION	WATER : EXTERNAL SERVICES	BM	40	738							
GOVERNANCE AND COMMUNICATION	WATER : DISTRIBUTION SERVICES	BN		167	951	20	20	20	50	20	20
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	WATER :PURIFICATION WORKS-KLEIN BRAK	BO	–	10	10	40	40	40	290	50	10
GOVERNANCE AND COMMUNICATION	PLANTATIONS	BP			236						
GOVERNANCE AND COMMUNICATION	CHALETS :DE BAKKE	BQ	70	178	313		180	180			
GOVERNANCE AND COMMUNICATION	MECHANICAL SERVICES	BR									
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	LAW ENFORCEMENT	BS	–	–	–	350	215	215	440	375	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	LEGAL SERVICES	BT	–	–	–	310	299	299			
LAND AND INTEGRATED HUMAN SETTLEMENTS	HUMAN SETTLEMENT	BU	3,847	6,173	16,115	22,465	27,246	27,246	2,480	3,100	
DEVELOPMENT OF NEW SERVICES & INFRASTRUCTURE	ELECTRICITY DISTRIBUTION	BV	24,915	29,932	20,437	20,240	20,132	20,132	20,631	21,809	16,816
DEVELOPMENT OF NEW SERVICES & INFRASTRUCTURE	MUNICIPAL BUILDINGS & LAND	BW	–								
DEVELOPMENT OF NEW SERVICES & INFRASTRUCTURE	MAIN ROADS	BX	–								
DEVELOPMENT OF NEW SERVICES & INFRASTRUCTURE	STORMWATER DRAINAGE	BY	8,000	4,305	980	6,710	6,117	6,117	5,220	6,050	12,094
DEVELOPMENT OF NEW SERVICES & INFRASTRUCTURE	STREETS	BZ	28,250	21,788	22,571	21,302	22,880	22,880	20,560	22,325	16,831
DEVELOPMENT OF NEW SERVICES & INFRASTRUCTURE	SEWERAGE	CA	14,056	17,434	10,600	13,440	10,936	10,936	15,804	14,970	14,250
DEVELOPMENT OF NEW SERVICES & INFRASTRUCTURE	WATER	CB	46,561	157,594	16,742	8,180	8,120	8,120	10,795	21,957	25,045
DEVELOPMENT OF NEW SERVICES & INFRASTRUCTURE	MECHANICAL SERVICES	CC									
COMMUNITY DEVELOPMENT AND HEALTH	CLEANSING	CD	–		3,445						
COMMUNITY DEVELOPMENT AND HEALTH	CLEANSING :REFUSE REMOVAL SERV	CE	840	1,945	1,949	2,410	2,210	2,210			
COMMUNITY DEVELOPMENT AND HEALTH	CLEANSING :TRANSFER STATION	CF	41			100					
COMMUNITY DEVELOPMENT AND HEALTH	MUNICIPAL MANAGER : ADMIN	CG			(5,500)	1,500	3,943	3,943			
COMMUNITY DEVELOPMENT AND HEALTH	TOWN HALL & COMMUNITY HALLS	CH		219	230	300	183	183	1,851	115	445
COMMUNITY DEVELOPMENT AND HEALTH	MUNICIPAL BUILDINGS & LAND	CI				90	65	65			300
COMMUNITY DEVELOPMENT AND HEALTH	LIBRARIES	CJ				6,000	5,263	5,263	2,060		
COMMUNITY DEVELOPMENT AND HEALTH	SOCIO-ECON.PLANNING/DEVELOPM.	CK			2,000	4,000	5,811	5,811	60		
SPORT, RECREATION AND CULTURE	PLANTATIONS	CL	–								
SPATIAL AND ENVIRONMENTAL AFFAIRS	TOWN PLAN & BUILDING CONTROL	CM	–						620	2,500	3,150
SPORT, RECREATION AND CULTURE	PARKS & RECREATION	CN	208	287	181	95	80	80	140	95	90
SPORT, RECREATION AND CULTURE	PARKS:HARRY GIDDY PARK	CO		4	31						
SPORT, RECREATION AND CULTURE	PUBLIC CONVENIENCES	CP	–								
SPORT, RECREATION AND CULTURE	SPORT GROUNDS	CQ	3,321	2,958	2,292	4,380	3,907	3,907	7,746	1,962	430
Allocations to other priorities											
Total Capital Expenditure			146,105	260,538	109,853	123,861	130,153	130,153	100,041	101,079	99,086

7.3. Budget-related Policies overview and amendments

OVERVIEW OF BUDGET-RELATED POLICIES

Proper budgets are prepared in accordance with approved policies. A budget-related policy is a municipal policy affecting or affected by the annual budget of the municipality. These policies are necessary for effective financial management and the achievement of priorities and strategic goals of the community. The budget-related policies are reviewed annually during the budget preparation process.

Below is a list of the budget-related policies, including the purpose, last approval date of the policy and if any amendments need to be approved by council.

Policy name	Purpose of Policy (what is included in the policy)	Last approved	Amendments to be approved (YES/NO)
Rates Policy	Prescribes uniform rates structures to give effect to its strategic objectives in terms of the IDP and Budget requirements	31/05/12	YES
Tariff Policy	Prescribes uniform tariff structures on the levying of fees for municipal services provided	31/05/12	YES
Customer care, Indigent, Credit control, Debt collection and Tampering policy	Sets a revenue collection target and outlines how the municipality will act against defaulters ; Specifies the framework for providing relief from the burden of rates and tariffs to registered or otherwise identified indigents	31/05/12	YES
Cash Management and Investments policy	Deals with interest earned on investments and with raising both short and long-term debt	31/05/12	YES
Asset management policy	Includes capitalisation benchmarks, depreciation norms, and maintenance requirements	31/05/12	YES
Funding and Reserve policy	Includes policy on contributions to and withdrawals from funds and reserves, utilisation of unappropriated operating surpluses	31/05/12	YES
Debt and Borrowing policy	This policy provides for the municipality to obtain short- and long-term debt and set out all conditions under which the municipality will be entitled to obtain such debt	31/05/12	YES
Expenditure policy	Guidelines on expenditure procedures, stipulations of payments, process to follow when unauthorised, irregular, fruitless & wasteful expenditure occurs	31/05/12	YES
Virement policy	The process of transferring an approved budgetary provision from one operating cost element or capital project to another during a municipal financial year	31/05/12	YES
Supply Chain Management Policy	Demand, acquisition, disposal and logistics around the procurement of goods and services	31/05/12	YES

The above-mentioned draft policies are attached to the budget documentation as Annexure B.

KEY AMENDMENTS TO BUDGET-RELATED POLICIES

The additions to the policies are in bold and underline whilst the deletion are in brackets on the specific policies in Annexure B.

The following highlights the key amendments to the budget-related policies:

* Rates Policy

- Section 4.5: Rates Tariff structure changes
- Section 5: Application of policy: Added application for Public service infrastructure private and Public open space private

* Tariff Policy

- Section 10.11 added on Discontinuation of services
- Section 11.2 – Tariff structure change
- Section 13 on Deposits added
- Section 13.7 – Added that no new account will be opened / deposits accepted if arrear amount on current account of consumer
- Section 15.5 added on Water tariff during drought
- Section 15.6 (c) added: No water lost due to the meter being stolen, broken irrigation, broken geyser, leaking toilet or leaking tap can be considered for write off.
- Section 17.4 added on Discount to Pensioners

* Customer Care, Indigent and Credit Control and Debt Collection Policy

- New review of policy

* Cash management and Investment Policy

- Added Pay City to the list of Third party transactions in paragraph 7.8.2.2
- Adjusted the Fitch credit ratings in paragraph 8.3 and 8.6.

* Asset Management Policy

- Adjusted the attached table of Indicative useful lives of assets.

* Funding and Reserves Policy

- Paragraph 6.2 Assumptions for different categories – Detail provided for Contributions to provisions and Interest on Investments

* Debt and Borrowing Policy

- Paragraph 6.3.2 Long term debt adjusted, refer below
The terms of repayment of any debt **[must be calculated according to the expected useful life of the assets financed with the debt] the repayment period must not exceed the expected useful life of the assets financed with the debt.**
- Paragraph 6.7 Competitive Bidding adjusted, refer below
The Accounting Officer should **[adhere to the process as per Supply Chain policy when considering the bids received. For purposes of evaluating tenders in terms of costs, the expected interest debt over the full term of the proposed debt agreement calculated and used as the basis for the 80/20 and 90/10 allocations] ensure that no deviations from the Supply Chain Management process are allowed with regards to the calling for interest rates with the calling for bids for any form of debt (short term or long term or finance lease or new borrowings) whether this is allowed in terms of the Council's Supply Chain Management policy or not. For purposes of evaluating tenders in terms of costs, the expected interest debt over the full term of the proposed debt agreement must be calculated and used as the basis for the 80/20 and 90/10 allocations.**
- Paragraph 6.8 Disclosure of information added
- Paragraph 6.14 Guarantees added

* Virement policy

- Definitions: Added definitions for Capital Budget, Line item and Operating budget
- Added the following under Section 4: Virement Requirements:
 - o 4.5 No funds may be viremented between votes (Directorates) without approval in an adjustment budget.
 - o 4.6 No Virement may be made where it would result in unauthorised expenditure (Section 32 of MFMA).
 - o 4.7 Virements may not be made between Expenditure and Income.
 - o 4.8 Virement amounts may not be rolled over to subsequent years, or create expectations on following budgets. (Section 30 of MFMA)
 - o 4.9 No virements are permitted in the first three months or the final month of the financial year without an express recommendation by the specific Director and approval of the CFO.
- Added the following under Section 7: Capital Budget:
 - o 7.4 Budget amounts on capital projects where no funds have been spent to date can only be vired by Council.
 - o 7.8 Motivations for virements should state the reason for the saving as well as the reason for the additional amount required.

- 7.9 Virements of Capital budget funds by Directors are permissible only within the same MFMA Vote (Directorate).
 - Added the following under Section 8: Process and Accountability:
 - 8.1 All virement proposals must be completed on the application form as per Annexure A of this policy.
 - 8.3 All virement proposals must be approved by the relevant Director in terms of their powers of delegation.
 - 8.5 All documentation must be in order and approved before any expenditure can be committed or incurred.
- * Supply Chain Management Policy

SECTION 1: DEFINITIONS

The following definitions were included:

“obtain” means to come into possession of; get, acquire, or procure, as through an effort or by a request

“organ of the state” means –

Any department of state or administration in the national, provincial or local sphere of government; or Any other functionary or institution exercising a power or performing a function in terms of the Constitution or a provincial constitution; exercising a public power or performing a public function in terms of any legislation but does not include a court or judicial officer.

SECTION 22: PUBLIC INVITATION FOR COMPETITIVE BIDS

Paragraph 2 was deleted.

- (2) Advertisements that are placed in the newspaper that circulates commonly are not deemed to be a deviation of the SCM process.

SECTION 27: BID SPECIFICATION COMMITTEES

Paragraph 2(f) was amended from: must be approved by the Accounting Officer or Chairperson of the Bid Specification Committee prior to publication of the Invitation for bids in terms of paragraph 22 of this Policy.

To read as follows:

must be approved by Chairperson of the Bid Specification Committee prior to publication of the Invitation for bids in terms of paragraph 22 of this Policy.

SECTION 36: DEVIATION FROM AND RATIFICATION OF MINOR BREACHES OF PROCUREMENT PROCESSES

Paragraph 5 (i) was deleted.

(5) The following will be deemed not to be deviations from SCM processes:

Advertisements that are placed in the newspaper that is commonly circulated.

SECTION 40: PERFORMANCE MANAGEMENT

The following paragraph was deleted:

- (2) In the case of non-performance or unsatisfactory performance by a supplier, the department concerned must give notice to the supplier or service provider in writing and by registered mail to comply with the contract terms failing which
 - (i) the contract may be cancelled and the supplier be held responsible for damages or costs which the Municipality may incur because of the non-performance
 - (ii) penalties as specified in the contract or agreement with the supplier or service provider may be invoked.

SECTION 41: PROCEDURES IN EVENT OF NON- OR POOR PERFORMANCE OF SERVICE PROVIDERS, CONTRACTORS AND SUPPLIER/SERVICE PROVIDERS

This section was added.

7.4. Overview of Budget Assumptions

Certain broad assumptions had been made on which the budget is based for the MTREF. These assumptions are based on external factors but also internal trends and factors. These assumptions provide a framework for setting priorities, determining service levels and allocating limited financial resources. This section provides a summary of the assumptions used in preparing the budget for the 2013/14 MTREF period.

EXTERNAL FACTORS

South Africa's economy has continued to grow, but at a slower rate than projected. GDP growth reached 2,5 per cent in 2012 and is expected to grow at 2,7 per cent in 2013, rising to 3,8 per cent in 2015. Inflation has remained moderate, with consumer prices rising by 5,7 per cent in 2012 and projected to increase by an average of 5,5 per cent a year over the period ahead.

National Treasury also reminded Municipalities that the economic outlook is, however constrained by a difficult global environment and domestic restructuring.

When framing the budget, this had a direct impact on the budget as the trends in income growth statistics are still very low, indigent and poor households are growing and property markets not re-acting to the low interest rates.

All of these factors have a direct bearing on the budget as certain income projectors did not realise.

Another external factor which plays a major roll in the framing of our budget, is the recent drought situation in the Southern Cape Region. Although the drought situation has improved, it had a long term negative effect on water consumption patterns. This again impact on tariffs as the projected income was very much lower as before.

Consequently, municipal revenues and cash flows are expected to remain under pressure in the 2013/14 financial year.

CREDIT RATING OUTLOOK

No credit rating was done by any credit rating company, but the financial position of the municipality and management of our financial affairs are sound. A good rating can be expected that will favour Council if they want any bids from the open market for funding of infrastructure assets. Credit rating can be asked at a later stage.

INTEREST RATES FOR BORROWING AND INVESTMENTS

Council had resolved to take up an external loan for funding of a portion of the capital cost of the desalination plant. A total loan of R30 million was taken up during the 2011/12 financial year. The budget provides for the interest on this loan.

Investments made with various financial institutions are strictly in compliance with the Municipal Finance Management Act and the municipality's Cash Management and Investment Policy. The average rate of return on investments for the 2012/2013 year is 5.8%, and is estimated to be 5.5% for the 2013/2014 financial year.

RATES, TARIFFS, CHARGES AND TIMING OF COLLECTION

The following table shows the average increases in rates and tariff charges over the 2013/14 MTREF period:

	2013/14	2014/15	2015/16
Property Rates	6%	.6%	6%
Electricity	7%	6%	6%
Water	6%	6%	7%
Sewerage	6%	6%	6%
Refuse	6%	7%	7%

The billing of the Property Rates is done on an annual basis during the month of July. All other tariff charges are billed on a monthly basis.

COLLECTION RATES FOR EACH REVENUE SOURCE AND CUSTOMER TYPE

The average collection rate in the cash collected from consumers expressed as a percentage of the amount billed and is currently 101% on a 12 month rolling period.

The average monthly collection rate for 2012/13 and the projections for the 2013/14 year are as follows:

	2012/13	2013/14
Property Rates (Average % of Monthly and Annual payments)	112%	97%
Electricity – Domestic consumers	107%	99%
Water	102%	95%
Sewerage (Average % of Monthly and Annual payments)	85%	92%
Refuse	97%	96%

As a result of negotiations with government departments, a higher collection rate is experienced. Good progress has also been made with the collection of old outstanding debts by strictly adhering to the Debt collection policy of the Municipality.

PRICE MOVEMENTS ON SPECIFICS

Purchase of bulk electricity from Eskom is budgeted to amount to R192 060 115 in the 2013/14 financial year, which is an estimated increase of 7%.

The projected increase in bulk water purchases is estimated at 5,5% to a budget of R11,6 million in the 2013/14 financial year. Estimated growth for the 2014/15 year is 3,4% and 4,1% for the 2015/16 year.

AVERAGE SALARY INCREASES

The personnel budget is calculated by reviewing the individual posts that is currently filled in the municipal organogram, as well as previous years' expenditure on the salary budget. Provision is also made for the filling of vacant posts during the 2013/14 financial year.

The following table indicates the average increase in gross personnel wages and salaries and councillor allowances for the 2013/14 MTREF:

	2013/14	2014/15	2015/16
Councillor allowances	7.5%	6%	6%
Senior managers	6.85%	6.5%	6%
Other personnel	6.85%	6%	6.5%

INDUSTRIAL RELATIONS CLIMATE AND CAPACITY BUILDING

The rendering of cost-effective and sustainable services to the entire community with diligence and empathy, is one of the municipality's mission statements. In order to render this effective and efficient service the municipality is committed to invest in the staff of the municipality.

The municipality also participates in the Municipal Finance Management Internship Programme and has employed four interns undergoing training in various sections of the Finance directorate.

The municipality has several training initiatives available to its employees and has a Skills programme in place. Some of the mentioned training initiatives are as follows:

Training initiatives:
Minimum Competency level
IDP Learnership
Bricklayer, Plumbing & Carpentry Learnerships
Telemetric Water Sector Training Programme
Local Government Accounting Certificate
Local Government Advance Accounting Certificate
NQF 3 Water & Waste Water Learnership
Internship Programme

CHANGING DEMAND CHARACTERISTICS (DEMAND FOR SERVICES AND FREE OR SUBSIDISED BASIC SERVICES)

The growth in Mossel Bay has slowed down during the 2011 and 2012 financial years in terms of business activities.

In the property market there was an ongoing drop in the building of new houses and developments, as a result of the economic climate. There is however signs that the demand for credit remains weak and that credit extended to households have started to increase.

The labour market remains sluggish. Unemployment increased from 21.8% at the end of 2008 to 25.7% mid 2011.

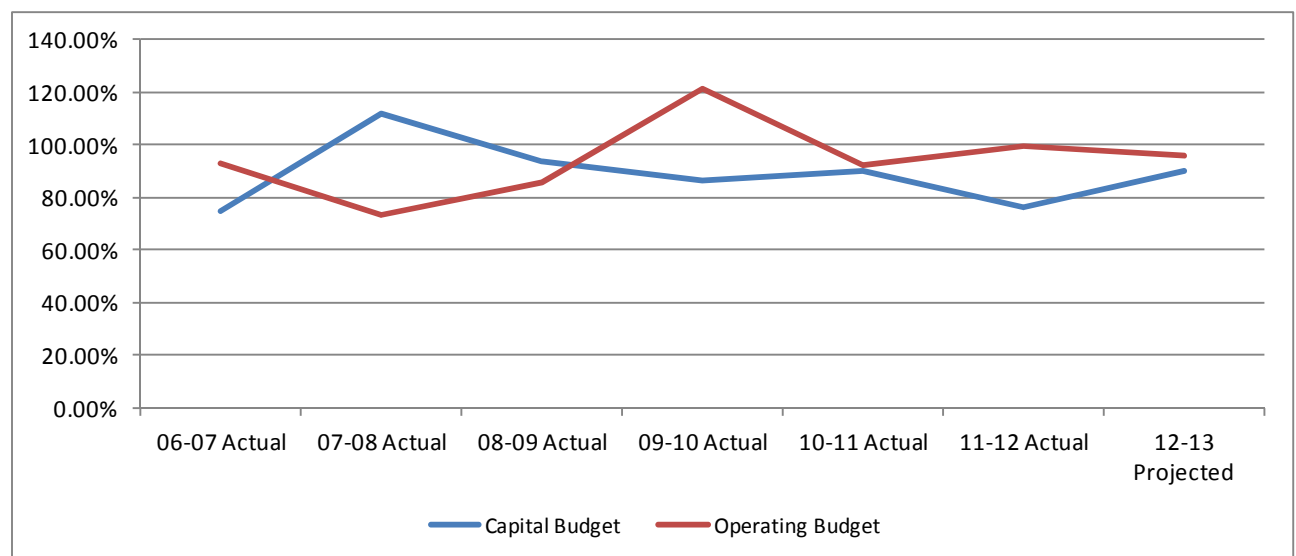
Mossel Bay is home to a number of poor households which causes unending housing and socio-economic backlogs. This is caused by the general influx of people from neighbouring towns, provinces and farms to seek employment and change their livelihood.

ABILITY OF MUNICIPALITY TO SPEND AND DELIVER ON PROGRAMS

Capital project expenditure for the 2011/12 financial year was 76.4% of the total capital budget. The capital spending is closely monitored by ways of monthly cash flows and monthly reporting to Council on capital expenditure. The projected capital spending for the 2012/13 financial year is 90%.

It is anticipated that 96% of the operating budget will be spent in the 2012/13 financial year.

The following graph shows the spending pattern on the capital and operating budget for Mossel Bay Municipality since the 2006/07 financial year:



7.5. Overview of Budget Funding

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- * Realistically anticipated revenue to be collected,
- * Cash backed accumulated funds from previous years' surpluses not committed for other purposes, and
- * Borrowed funds, but only for the capital budget referred to in section 17(2).

Achievement of this requirement effectively means that Council must approve a balanced, credible and sustainable budget.

A Credible budget is a budget that:

- * Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality,
- * Is achievable in terms of agreed service delivery and performance targets,
- * Contains revenue and expenditure projections that are consistent with current and past performance,
- * Does not jeopardise the financial viability of the municipality, and
- * Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

A Sustainable budget is a budget which reflects sufficient revenue and adequate corporate stability in order to fund and deliver on service delivery and performance targets.

FISCAL OVERVIEW

Mossel Bay Municipality reviews its financial sustainability, current financial positions and Medium Term Revenue and Expenditure Framework (MTREF) on an annual basis to enable the Municipality to deliver acceptable levels of services at affordable tariffs.

As at 30 June 2012 the Municipality's financial position was sound with total Cash & Cash equivalents to the value of R197 474 049. These funds are committed to various obligations which includes the full funding of the Capital Replacement Reserve to the value of R52 870 044.

The following table shows the municipality's performance on the 2010/11 and the 2011/12 budgets:

BUDGET	2010/11			2011/12		
	Budget R'000	Actual R'000	% perform	Budget R'000	Actual R'000	% perform
Operating Revenue	R774 935	R723 686	93.4%	R693 618	R655 743	94.5%
Operating Expenditure	R628 730	R581 961	92.6%	R649 487	R648 156	99.8%
Capital Expenditure	R260 538	R234 104	89.9%	R144 812	R110 671	76.4%

The above table shows that the municipality realised 93,4% of its budgeted Revenue in the 2010/11 financial year and 94,5% during the 2011/12 financial year.

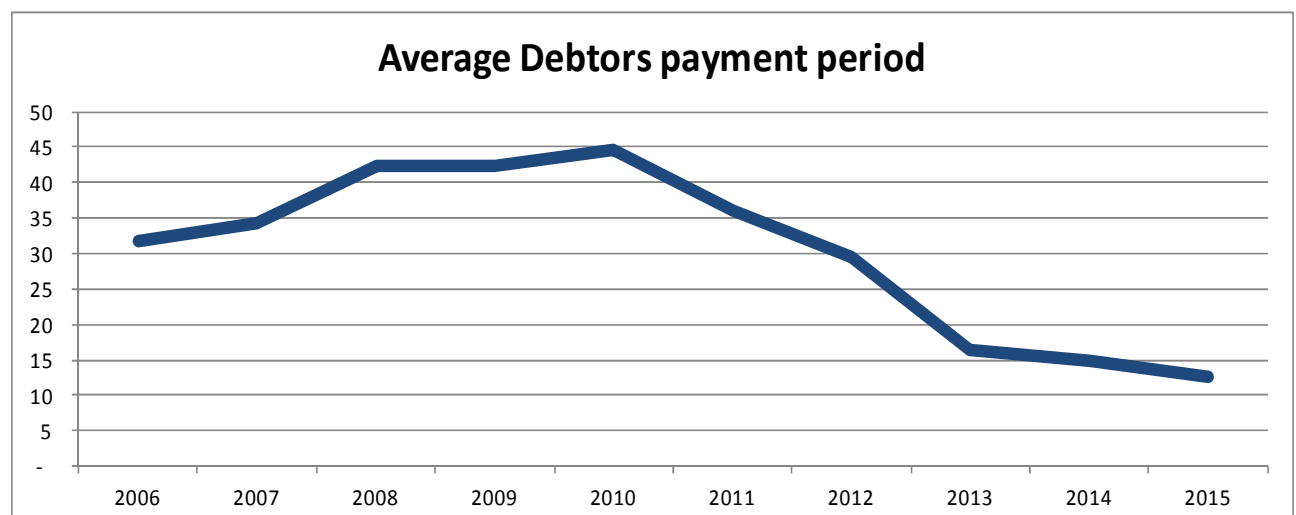
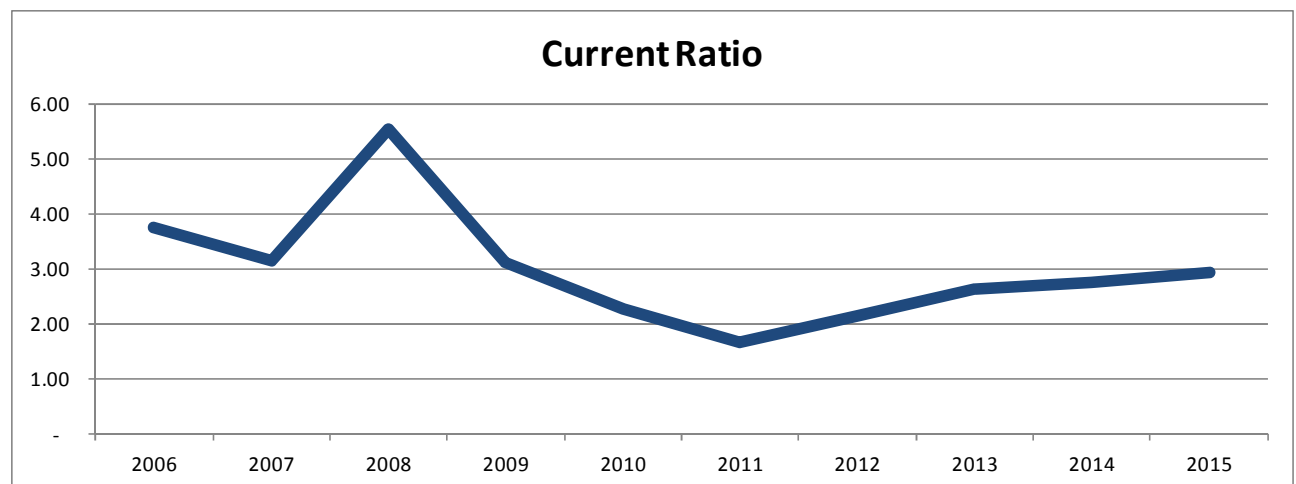
The above table shows that the operating expenditure budget for the 2011/12 financial year has realised with only a 0,2% underspending on the budget.

The capital expenditure budget is mainly funded by own internal funds and grants and subsidies from national and provincial government. The 2010/11 year shows capital expenditure of 89,9% and for the 2011/12 year a spending percentage of 76,4%.

The municipality prepared it's 2011/12 Annual Financial Statements in accordance with the applicable GRAP standards and received an unqualified opinion from the Auditor-General.

Financial sustainability refers to financial accounts which reflect sufficient revenue and adequate corporate stability in order to fund and deliver on service delivery and performance targets. Following are graphs on the liquidity of the municipality showing the past performance and the planned future performance:

LIQUIDITY MEASUREMENT RATIOS



FUNDING OF OPERATING AND CAPITAL EXPENDITURE

Operating Budget:

The table below identifies the sources of funding for the 2013/14 **cash** operating budget:

<i>Source of Revenue</i>	<i>Amount</i>	<i>% of Total Revenue Budget</i>
Property Rates	R 82 029 651	12.1%
Penalties Imposed and Collection Charges	R 1 650 000	0.2%
Service Charges	R 427 606 358	63.2%
Rent of Facilities and Equipment	R 5 357 619	0.8%
Interest Earned – External Investments	R 14 080 000	2.1%
Interest Earned – Outstanding Debtors	R 272 825	0.0%
Fines	R 6 081 500	0.9%
Licences and Permits	R 4 843 620	0.7%
Grants & Subsidies Received - Operating	R 118 355 136	17.5%
Other Revenue	R 16 836 673	2.5%
TOTAL	R 677 113 381	100.0%

Capital Budget:

The table below identifies the sources of funding for the 2013/14 capital budget:

<i>Source of Funding</i>	<i>Amount</i>	<i>% of Total Budget</i>
Capital Replacement Reserve (Internal)	R 72 428 154	72.4%
Municipal Infrastructure Grant	R 17 491 228	17.5%
Extended Public Works Programme	R 1 964 912	2.0%
Recoverable Developer	R 2 500 000	2.5%
Department of Energy	R 3 021 053	3.0%
External Loans	R 616 000	0.6%
Department of Human Settlements	R NIL	0.0%
Municipal Systems Improvement Grant	R 20 000	0.0%
Library Subsidy (Conditional Grant)	R 2 000 000	2.0%
TOTAL	R 100 041 347	100.0%

CAPITAL REPLACEMENT RESERVE

The 2013/14 capital budget is mainly funded from internal funds. The following table analyses the projected transactions of the C.R.R. from 01 July 2012 to 30 June 2016, based on the proposed capital and operational budgets attached hereto:

BALANCE AS AT 30 JUNE 2012: R 52 870 043

2012/13	
CONTRIBUTIONS:	
- Revenue & Depreciation	R 56 888 409
- Land Sales	R 580 000
- Bulk Services Contributions	R 1 500 000
FINANCING CAPITAL BUDGET (CRR)	(R 71 274 377)

BALANCE AS AT 30 JUNE 2013: R 40 564 075

2013/14	
CONTRIBUTIONS:	
- Revenue & Depreciation	R 59 662 618
- Land Sales	R 4 000 000
- Bulk Services Contributions	R 2 000 000
FINANCING CAPITAL BUDGET (CRR)	(R 72 428 154)

BALANCE AS AT 30 JUNE 2014: R 33 798 539

2014/15	
CONTRIBUTIONS:	
- Revenue & Depreciation	R 63 648 717
- Land Sales	R 4 000 000
- Bulk Services Contributions	R 2 000 000
FINANCING CAPITAL BUDGET (CRR)	(R 71 504 000)

BALANCE AS AT 30 JUNE 2015: R 31 943 256

2015/16	
CONTRIBUTIONS:	
- Revenue & Depreciation	R 70 521 459
- Land Sales	R 4 000 000
- Bulk Services Contributions	R 2 000 000
FINANCING CAPITAL BUDGET (CRR)	(R 71 638 000)

BALANCE AS AT 30 JUNE 2016: R 36 826 715

It is thus clear from the above that the present levels of financing of capital budgets from the C.R.R. are sustainable over the medium term, due to the cash contribution towards the C.R.R. from the operating budget. The Municipality's policy is to contribute an amount equal to the Depreciation costs of assets towards the C.R.R. on an annual basis.

It must however be stressed that it is of absolute importance that capital projects be prioritized to ensure that available funds are allocated towards the most important projects. A municipality will always have the challenge to allocate its limited resources amongst the vast number of needs of its community.

CASH BACKED RESERVES / ACCUMULATED SURPLUS RECONCILIATION

The following table shows a breakdown of the Cash and investments available and the application of these funds for the 2011/12 MTREF period:

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand									
Cash and investments available									
Cash/cash equivalents at the year end	178,743	196,971	197,474	206,677	185,389	185,389	230,000	233,000	234,000
Other current investments > 90 days	(0)	(0)	(0)	–	–	–	–	–	–
Non current assets - Investments	–	–	–	–	–	–	–	–	–
Cash and investments available:	178,743	196,971	197,474	206,677	185,389	185,389	230,000	233,000	234,000
Application of cash and investments									
Unspent conditional transfers	13,754	23,987	19,128	10,000	10,000	10,000	9,500	9,000	8,000
Unspent borrowing	–	–	–	–	–	–	–	–	–
Statutory requirements	10,161	11,615	19,128	12,000	12,000	12,000	11,000	10,000	9,000
Other working capital requirements	719	51,092	30,603	24,132	23,341	23,341	46,770	41,105	36,492
Other provisions	6,425	5,578	8,643	1,399	1,399	1,399	7,183	7,281	7,059
Long term investments committed	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	82,691	31,770	55,108	1,904	1,904	1,904	36,199	33,643	38,327
Total Application of cash and investments:	113,750	124,043	132,608	49,434	48,643	48,643	110,652	101,029	98,878
Surplus(shortfall)	64,994	72,929	64,866	157,243	136,745	136,745	119,348	131,971	135,122

The above table indicates clearly that the reserves and various other obligations of the municipality is fully cash backed.

The mentioned obligations include:

- Unspent conditional grants
- Current portion of Provisions
- Statutory requirements (E.g. Consumer deposits)
- Other working capital requirements (E.g. Creditors, debtors)

FUNDING MEASUREMENT

The following three tables show the various funding measures and whether the budgets are fully funded or not:

Description	MFMA section	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	178,743	196,971	197,474	206,677	185,389	185,389	230,000	233,000	234,000
Cash + investments at the yr end less applications - R'000	18(1)b	64,994	72,929	64,866	157,243	136,745	136,745	119,348	131,971	135,122
Cash year end/monthly employee/supplier payments	18(1)b	4.4	4.9	2.8	4.4	3.9	3.9	4.4	4.5	4.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	(5,698)	142,471	(423,361)	38,421	42,551	42,551	5,613	6,084	169
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	11.9%	12.8%	1.1%	(5.1%)	(6.0%)	(2.1%)	0.0%	0.3%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	92.4%	112.0%	92.8%	89.5%	90.9%	90.9%	86.5%	86.2%	85.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	3.3%	4.1%	3.5%	2.5%	2.4%	2.4%	2.5%	2.4%	2.4%
Capital payments % of capital expenditure	18(1)c;19	100.0%	89.9%	100.7%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	(1.1%)	(0.7%)	1.2%	(0.7%)	(0.7%)	(0.7%)	1.1%	1.2%	1.2%
Grants % of Gov't legislated/gazetted allocations	18(1)a							99.5%	98.6%	99.5%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	(18.1%)	(15.2%)	0.0%	0.0%	0.0%	15.8%	5.2%	0.4%
Long term receivables % change - incr(decr)	18(1)a	N.A.	(19.6%)	(23.9%)	34.5%	0.0%	0.0%	(33.3%)	(8.3%)	(9.1%)
R&M % of Property Plant & Equipment	20(1)(vi)	3.0%	2.6%	3.4%	4.1%	4.0%	4.0%	3.1%	3.3%	3.6%
Asset renewal % of capital budget	20(1)(vi)	20.1%	6.2%	21.1%	14.2%	13.7%	13.7%	15.9%	22.8%	30.0%
Description	MFMA section	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Supporting indicators										
% incr total service charges (incl prop rates)	18(1)a		17.9%	18.8%	7.1%	0.9%	0.0%	3.9%	6.0%	6.3%
% incr Property Tax	18(1)a		16.9%	9.7%	10.4%	(2.7%)	0.0%	6.4%	6.3%	6.4%
% incr Service charges - electricity revenue	18(1)a		22.1%	22.6%	7.0%	2.3%	0.0%	1.6%	5.9%	5.9%
% incr Service charges - water revenue	18(1)a		24.9%	29.6%	3.3%	(0.1%)	0.0%	7.8%	4.9%	6.4%
% incr Service charges - sanitation revenue	18(1)a		3.2%	9.3%	2.3%	1.2%	0.0%	6.5%	6.4%	6.6%
% incr Service charges - refuse revenue	18(1)a		16.5%	11.8%	8.9%	1.2%	0.0%	6.4%	7.4%	7.6%
% incr in Service charges - other	18(1)a		5.7%	10.6%	17.1%	(0.3%)	0.0%	1.4%	6.3%	6.2%
Total billable revenue	18(1)a	379,260	446,405	529,788	567,340	572,177	572,177	595,269	631,061	670,688
Service charges		375,123	442,383	525,494	562,711	567,602	567,602	589,911	625,385	664,643
Property rates		57,285	66,958	73,467	81,125	78,927	78,927	83,981	89,306	95,038
Service charges - electricity revenue		171,939	209,889	257,360	275,388	281,628	281,628	286,000	303,000	321,000
Service charges - water revenue		49,780	62,160	80,560	83,215	83,100	83,100	89,573	94,000	100,000
Service charges - sanitation revenue		46,310	47,791	52,237	53,445	54,070	54,070	57,563	61,261	65,331
Service charges - refuse removal		27,158	31,646	35,394	38,530	38,974	38,974	41,459	44,518	47,903
Service charges - other		22,651	23,939	26,476	31,007	30,904	30,904	31,335	33,300	35,371
Rental of facilities and equipment		4,137	4,022	4,295	4,629	4,574	4,574	5,358	5,676	6,044
Capital expenditure excluding capital grant funding		100,840	227,835	74,618	74,758	76,651	76,651	75,544	74,704	76,638
Cash receipts from ratepayers	18(1)a	457,508	524,130	547,260	540,695	552,238	552,238	544,405	573,811	606,370
Ratepayer & Other revenue	18(1)a	494,972	468,116	589,884	604,291	607,745	607,745	629,381	665,564	705,782
Change in consumer debtors (current and non-current)		(6,384)	(14,871)	(10,310)	477	477	477	(18,234)	848	(364)
Operating and Capital Grant Revenue	18(1)a	116,650	197,178	102,255	114,145	126,801	126,801	142,607	87,153	92,710
Capital expenditure - total	20(1)(vi)	146,105	260,538	109,852	123,861	130,153	130,153	100,041	101,079	99,086
Capital expenditure - renewal	20(1)(vi)	29,332	16,163	23,225	17,630	17,823	17,823	15,940	23,084	29,746
Supporting benchmarks										
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY								49,366	57,219	66,305
DoRA capital grants total MFY								25,644	30,065	25,588
Provincial operating grants								66,381	1,145	1,260
Provincial capital grants								2,000	-	-
District Municipality grants								-	-	-
Total gazetted/advised national, provincial and district grants								143,391	88,429	93,153
Average annual collection rate (arrears inclusive)										
DoRA operating										
Finance Management Grant								1,300	1,450	1,500
Municipal Systems Improvement Grant								870	914	947
Contribution toward Council Remuneration & Ward committees								3,716	4,687	4,864
Equitable share								43,480	50,168	58,994
								49,366	57,219	66,305
DoRA capital										
Integrated National Electrification Programme Grant								3,444	7,500	1,500
Municipal Infrastructure Grant								19,940	22,545	24,068
Expanded Public Works Programme								2,240	-	-
Municipal Systems Improvement Grant								20	20	20
								25,644	30,065	25,588
Trend										
Change in consumer debtors (current and non-current)		(6,384)	(14,871)	(10,310)	(56,675)	(18,234)	848	-	-	-

Description	MFMA section	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Total Operating Revenue		572,244	543,977	673,226	686,429	695,321	695,321	761,883	741,197	791,645
Total Operating Expenditure		646,726	601,224	1,137,197	694,142	713,196	713,196	780,521	761,488	813,924
Operating Performance Surplus/(Deficit)		(74,483)	(57,248)	(463,971)	(7,713)	(17,875)	(17,875)	(18,638)	(20,291)	(22,279)
Cash and Cash Equivalents (30 June 2012)								230,000		
Revenue										
% Increase in Total Operating Revenue			(4.9%)	23.8%	2.0%	1.3%	0.0%	9.6%	(2.7%)	6.8%
% Increase in Property Rates Revenue			17.7%	10.6%	10.3%	(2.1%)	0.0%	6.3%	6.3%	6.4%
% Increase in Electricity Revenue			22.1%	22.6%	7.0%	2.3%	0.0%	1.6%	5.9%	5.9%
% Increase in Property Rates & Services Charges			17.9%	18.8%	7.1%	0.9%	0.0%	3.9%	6.0%	6.3%
Expenditure										
% Increase in Total Operating Expenditure			(7.0%)	89.1%	(39.0%)	2.7%	0.0%	9.4%	(2.4%)	6.9%
% Increase in Employee Costs			4.3%	6.3%	13.1%	(0.7%)	0.0%	11.2%	6.0%	6.5%
% Increase in Electricity Bulk Purchases			25.3%	27.0%	14.4%	(1.4%)	0.0%	7.0%	7.5%	7.5%
Average Cost Per Budgeted Employee Position (Remuneration)				208831.8212	200668.7027			216556.3421		
Average Cost Per Councillor (Remuneration)				0	366448.7391			0		
R&M % of PPE		3.0%	2.6%	3.4%	4.1%	4.0%	4.0%	3.1%	3.3%	3.6%
Asset Renewal and R&M as a % of PPE		4.0%	2.0%	4.0%	3.0%	3.0%	3.0%	4.0%	4.0%	5.0%
Debt Impairment % of Total Billable Revenue		3.3%	4.1%	3.5%	2.5%	2.4%	2.4%	2.5%	2.4%	2.4%
Capital Revenue										
Internally Funded & Other (R'000)		100,840	97,360	74,146	74,059	75,925	75,925	74,928	74,104	73,138
Borrowing (R'000)		—	130,475	472	699	725	725	616	600	3,500
Grant Funding and Other (R'000)		45,265	32,703	35,234	49,102	53,502	53,502	24,497	26,375	22,448
Internally Generated funds % of Non Grant Funding		100.0%	42.7%	99.4%	99.1%	99.1%	99.1%	99.2%	99.2%	95.4%
Borrowing % of Non Grant Funding		0.0%	57.3%	0.6%	0.9%	0.9%	0.9%	0.8%	0.8%	4.6%
Grant Funding % of Total Funding		31.0%	12.6%	32.1%	39.6%	41.1%	41.1%	24.5%	26.1%	22.7%
Capital Expenditure										
Total Capital Programme (R'000)		146,105	260,538	109,852	123,861	130,153	130,153	100,041	101,079	99,086
Asset Renewal		29,332	16,163	23,225	17,630	17,823	17,823	15,940	23,084	29,746
Asset Renewal % of Total Capital Expenditure		20.1%	6.2%	21.1%	14.2%	13.7%	13.7%	15.9%	22.8%	30.0%
Cash										
Cash Receipts % of Rate Payer & Other		92.4%	112.0%	92.8%	89.5%	90.9%	90.9%	86.5%	86.2%	85.9%
Cash Coverage Ratio		0	0	0	0	0	0	0	0	0
Borrowing										
Credit Rating (2009/10)								0		
Capital Charges to Operating		0.2%	0.1%	(2.5%)	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%
Borrowing Receipts % of Capital Expenditure		(1.1%)	(0.7%)	1.2%	(0.7%)	(0.7%)	(0.7%)	1.1%	1.2%	1.2%
Reserves										
Surplus/(Deficit)		64,994	72,929	64,866	157,243	136,745	136,745	119,348	131,971	135,122
Free Services										
Free Basic Services as a % of Equitable Share		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)		12.7%	155.6%	94.2%	10.6%	11.2%	11.9%	12.2%	12.2%	12.2%
High Level Outcome of Funding Compliance										
Total Operating Revenue		572,244	543,977	673,226	686,429	695,321	695,321	761,883	741,197	791,645
Total Operating Expenditure		646,726	601,224	1,137,197	694,142	713,196	713,196	780,521	761,488	813,924
Surplus/(Deficit) Budgeted Operating Statement		(74,483)	(57,248)	(463,971)	(7,713)	(17,875)	(17,875)	(18,638)	(20,291)	(22,279)
Surplus/(Deficit) Considering Reserves and Cash Backing		(9,489)	15,681	(399,105)	149,530	118,870	118,870	100,710	111,680	112,843
MTREF Funded (1) / Unfunded (0)		0	1	0	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		✗	✓	✗	✓	✓	✓	✓	✓	✓

The above table indicates that the 2013/14 MTREF budget is funded as per Section 18 of the Municipal Finance Management Act.

SOURCES OF FUNDING

Rates, tariffs and other charges

Please refer to Annexure A with the total Rates, Tariffs and other sundry charges for the 2013/14 financial year.

New and Unspent Borrowing

Borrowing - Categorised by type R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Parent municipality									
Long-Term Loans (annuity/reducing balance)			28,000	27,000	27,000	27,000	25,600	24,620	23,640
Long-Term Loans (non-annuity)									
Local registered stock	573	495	459	389	389	389	400	380	360
Instalment Credit									
Financial Leases	1,522	522	1,760	1,350	1,350	1,350	1,100	900	700
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Municipality sub-total	2,096	1,017	30,219	28,739	28,739	28,739	27,100	25,900	24,700
Total Borrowing	2,096	1,017	30,219	28,739	28,739	28,739	27,100	25,900	24,700

Unspent Borrowing - Categorised by type									
Parent municipality									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Municipality sub-total	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	-	-	-	-	-	-	-	-	-

Investments

INVESTMENTS BY TYPE

Investment type R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Parent municipality									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank	187,000	165,000	170,000	205,000	205,000	205,000	210,000	215,000	220,000
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Municipal Bonds									
Municipality sub-total	187,000	165,000	170,000	205,000	205,000	205,000	210,000	215,000	220,000

INVESTMENTS BY MATURITY

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	Yrs/Months								Rand thousand	
Parent municipality										
INVESTEC BANK New Projected	6 mnt	Fixed Deposit	No	Fixed	0.0587	n/a	n/a	14 July 2014	10,000	343
NEDCOR BANK New Projected	7 mnt	Fixed Deposit	No	Fixed	0.0579	n/a	n/a	24 July 2014	20,000	577
FNB New Projected	6 mnt	Fixed Deposit	No	Fixed	0.05779	n/a	n/a	14 August 2014	15,000	430
ABSA BANK New Projected	6 mnt	Fixed Deposit	No	Fixed	0.0575	n/a	n/a	21 August 2014	15,000	418
INVESTEC BANK New Projected	6 mnt	Fixed Deposit	No	Fixed	0.0581	n/a	n/a	12 September 2014	20,000	579
INVESTEC BANK New Projected	7 mnt	Fixed Deposit	No	Fixed	0.0579	n/a	n/a	14 October 2014	15,000	483
INVESTEC BANK New Projected	6 mnt	Fixed Deposit	No	Fixed	0.0575	n/a	n/a	23 October 2014	20,000	573
NEDCOR BANK New Projected	6 mnt	Fixed Deposit	No	Fixed	0.0569	n/a	n/a	14 Nov ember 2014	35,000	1,004
NEDCOR BANK New Projected	6 mnt	Fixed Deposit	No	Fixed	0.05679	n/a	n/a	24 Nov ember 2014	15,000	432
INVESTEC BANK New Projected	6 mnt	Fixed Deposit	No	Fixed	0.0601	n/a	n/a	04 December 2014	20,000	583
INVESTEC BANK New Projected	6 mnt	Fixed Deposit	No	Fixed	0.0589	n/a	n/a	12 December 2014	15,000	431
NEDCOR BANK New Projected	7 mnt	Fixed Deposit	No	Fixed	0.0512	n/a	n/a	23 January 2015	10,000	299
Municipality sub-total									210,000	6,152
TOTAL INVESTMENTS AND INTEREST									210,000	6,152

Operating Grant allocations

Description R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
RECEIPTS:									
Operating Transfers and Grants									
National Government:	28,023	41,817	36,191	44,545	45,739	45,739	49,366	57,219	66,305
Local Government Equitable Share	26,678	34,233	31,010	42,495	42,495	42,495	47,196	54,855	63,858
Finance Management	750	981	1,250	1,250	1,343	1,343	1,300	1,450	1,500
Municipal Systems Improvement	343	603	665	800	861	861	870	914	947
Provincial Management Support Grant	252	–	150	–	–	–			
Electricity Demand Side Management	–	6,000		–	–	–			
Expanded public works programme	–	–	3,116	–	971	971			
Greenest Municipality Award					70	70			
Provincial Government:	17,115	34,890	36,168	21,221	26,389	26,389	66,796	1,161	1,277
Housing	16,033	31,213	35,361	18,252	23,268	23,268	65,075	–	–
Community Development Workers	122	9	19	88	100	100			
Libraries	799	731	761	927	927	927	1,271	1,145	1,260
Proclaimed Roads	–	–	11	50	50	50	35	–	–
Subsidy - Housing Trust Fund	–	–		1,880	1,880	1,880	400		
Subsidy - Home owners education	147	1		–	–	–			
Subsidy - Integration rural settlements	–	205		–	–	–			
Subsidy - Housing operating balance	–	2,711		–	–	–			
Subsidy - New settlers	13	21	16	24	14	14	15	16	17
Financial Management Support Grant					150	150			
District Municipality:	–	–	–	–	–	–	–	–	–
<i>Eden District Municipality</i>	–	–							
Other grant providers:	721	2,451	3,864	2,435	4,622	4,622	2,401	2,629	2,922
SETA	563	793	538	600	888	888	1,000	1,100	1,232
Masimambane	87	–			–	–			
Public Contributions	71	1,658	3,326	1,835	3,734	3,734	1,401	1,529	1,690
Total Operating Transfers and Grants	45,859	79,157	76,223	68,201	76,750	76,750	118,563	61,009	70,503

Capital Grant allocations

Description R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital Transfers and Grants									
National Government:	55,359	124,374	19,167	20,617	18,135	18,135	22,497	26,375	22,448
Municipal Infrastructure Grant (MIG)	17,497	13,974	14,943	17,156	15,106	15,106	17,491	19,776	21,112
Public Works		587	1,616	2,461	1,837	1,837	1,965	–	–
Water Affairs			–	–	–	–	–	–	–
Energy Efficiency & Demand Side Management		7,066	–	–	–	–	–	–	–
National Electrification Programme	3,305	7,435		1,000	877	877	–	–	–
Department of Mineral & Energy	15,000		2,333	–	–	–	3,021	6,579	1,316
Department of Social Services	3,000	3,141	–	–	–	–	–	–	–
Municipal System Improvement Grant	57	152	75	–	–	–	20	20	20
Drought Relief Grant	16,500	92,000		–	–	–	–	–	–
Department of Transport				–	–	–	–	–	–
Finance Management		19		–	–	–	–	–	–
Neighbourhood Development Partnership Grant			200	–	315	315	–	–	–
Other capital transfers [insert description]									
Provincial Government:	1,537	6,467	16,313	28,485	35,367	35,367	2,000	–	–
Housing	1,537	6,173	13,747	22,465	27,246	27,246	–	–	–
Financial Management Support Grant			50	–	44	44	–	–	–
Community Development Workers Grant			95	20	18	18	–	–	–
Department of Social Services			–		2,624	2,624	–	–	–
Other		294	2,421	6,000	5,435	5,435	2,000	–	–
District Municipality:	23,540	1,862	–	–	–	–	–	–	–
Eden District Municipality	23,540	1,862							
Other grant providers:	–	14,935	3,418	2,050	4,469	4,469	2,500	2,600	1,500
Public Contributions		14,935	3,418	2,050	4,469	4,469	2,500	2,600	1,500
Masibambani									
Total Capital Transfers and Grants	80,437	147,638	38,898	51,152	57,972	57,972	26,997	28,975	23,948
TOTAL RECEIPTS OF TRANSFERS & GRANTS	126,296	226,795	115,121	119,353	134,721	134,721	145,560	89,984	94,451

7.6. Expenditure on allocations and grant programmes

Operating Grant expenditure

Description R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	28,023	38,473	32,289	44,545	45,739	45,739	49,366	57,219	66,305
Local Government Equitable Share	26,678	34,233	26,905	42,495	42,495	42,495	47,196	54,855	63,858
Finance Management	750	1,128	737	1,250	1,343	1,343	1,300	1,450	1,500
Municipal Systems Improvement	343	681	313	800	861	861	870	914	947
Provincial Management Support Grant	252	2	131	–	–	–	–	–	–
Electricity Demand Side Management	–	2,429	3,187	–	–	–	–	–	–
Expanded public works programme	–	–	1,016	–	971	971	–	–	–
Greenest Municipality Award	–	–	–	–	70	70	–	–	–
Provincial Government:	17,115	29,603	24,625	21,221	26,389	26,389	66,796	1,161	1,277
Housing	16,033	25,923	23,819	18,252	23,268	23,268	65,075	–	–
Community Development Workers	122	7	18	88	100	100	–	–	–
Libraries	799	731	761	927	927	927	1,271	1,145	1,260
Proclaimed Roads	–	–	11	50	50	50	35	–	–
Subsidy - Housing Trust Fund	–	–	–	1,880	1,880	1,880	400	–	–
Subsidy - Home owners education	147	30	–	–	–	–	–	–	–
Subsidy - Integration rural settlements	–	181	–	–	–	–	–	–	–
Subsidy - Housing operating balance	–	2,711	–	–	–	–	–	–	–
Subsidy - New settlers	13	21	16	24	14	14	15	16	17
Financial Management Support Grant	–	–	–	–	150	150	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
<i>Eden District Municipality</i>	–	–	–	–	–	–	–	–	–
Other grant providers:	721	1,335	3,043	2,435	4,622	4,622	2,401	2,629	2,922
SETA	563	863	353	600	888	888	1,000	1,100	1,232
Masimambane	87	89	–	–	–	–	–	–	–
Public Contributions	71	383	2,691	1,835	3,734	3,734	1,401	1,529	1,690
Total operating expenditure of Transfers and Grants	45,859	69,410	59,957	68,201	76,750	76,750	118,563	61,009	70,503

Capital Grant expenditure

Description R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure of Transfers and Grants									
National Government:	55,359	124,374	20,068	20,617	18,135	18,135	22,497	26,375	22,448
Municipal Infrastructure Grant (MIG)	17,497	13,974	15,928	17,156	15,106	15,106	17,491	19,776	21,112
Public Works		587	–	2,461	1,837	1,837	1,965	–	–
Water Affairs			–	–	–	–	–	–	–
Energy Efficiency & Demand Side Management		7,066	–	–	–	–	–	–	–
National Electrification Programme	3,305	7,435	2,596	1,000	877	877	–	–	–
Department of Mineral & Energy	15,000		105	–	–	–	3,021	6,579	1,316
Department of Social Services	3,000	3,141	–	–	–	–	–	–	–
Municipal System Improvement Grant	57	152	–	–	–	–	20	20	20
Drought Relief Grant	16,500	92,000	–	–	–	–	–	–	–
Department of Transport				–	–	–	–	–	–
Finance Management		19		–	–	–	–	–	–
Neighbourhood Development Partnership Grant			1,439	–	315	315	–	–	–
Other capital transfers [insert description]									
Provincial Government:	1,537	6,467	15,594	28,485	35,367	35,367	2,000	–	–
Housing	1,537	6,173	10,815	22,465	27,246	27,246	–	–	–
Financial Management Support Grant			–	–	44	44	–	–	–
Community Development Workers Grant			67	20	18	18	–	–	–
Department of Social Services			2,040		2,624	2,624	–	–	–
Other		294	2,672	6,000	5,435	5,435	2,000	–	–
District Municipality:	23,540	1,862	–	–	–	–	–	–	–
Eden District Municipality	23,540	1,862							
Other grant providers:	–	14,935	4,310	2,050	4,469	4,469	2,500	2,600	1,500
Public Contributions		14,935	4,310	2,050	4,469	4,469	2,500	2,600	1,500
Masibambani									
Total capital expenditure of Transfers and Grants	80,437	147,638	39,972	51,152	57,972	57,972	26,997	28,975	23,948
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	126,296	217,048	99,930	119,353	134,721	134,721	145,560	89,984	94,451

7.7. Transfers and grants made by the municipality

Description R thousand	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Transfers to other municipalities N/A										
Total Cash Transfers To Municipalities:	-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms N/A										
Total Cash Transfers To Entities/Ems'	-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State N/A										
Total Cash Transfers To Other Organs Of State:	-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations N/A										
Total Cash Transfers To Organisations	-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals										
Grants & Donations-Public	523	560	564	650	730	730		279	299	314
Grants & Donations-SPCA	-	-	-	-	-	-		630	674	708
Grants & Donations - District	-	-	15	15	-	-		-	-	-
Grant In Aid-Services	1,806	2,244	2,141	4,545	4,545	4,545		4,288	5,444	6,578
Sub: Benefit Discount Scheme	344	331	300	290	290	290		250	263	278
Total Cash Transfers To Groups Of Individuals:	2,673	3,134	3,019	5,500	5,565	5,565	-	5,447	6,679	7,878
TOTAL CASH TRANSFERS AND GRANTS	2,673	3,134	3,019	5,500	5,565	5,565	-	5,447	6,679	7,878
Non-Cash Transfers to other municipalities N/A										
Total Non-Cash Transfers To Municipalities:	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms N/A										
Total Non-Cash Transfers To Entities/Ems'	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State N/A										
Total Non-Cash Transfers To Other Organs Of State:	-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations N/A										
Total Non-Cash Grants To Organisations	-	-	-	-	-	-	-	-	-	-
Groups of Individuals N/A										
Total Non-Cash Grants To Groups Of Individuals:	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	2,673	3,134	3,019	5,500	5,565	5,565	-	5,447	6,679	7,878

7.8. Councillor allowances and employee benefits

VACANT POSTS TO BE FILLED

VACANT POSTS 2013/2014 - M1						
TASK GRADE	GRADE NUMBER	OCCUPATION	VOTE	DESCRIPTION	Budget Period	Budget
7	500001	Junior Secretary	11100	Municipal Manager		FROZEN
7	100025	PA - Mayor	11112	Council		R 159,294
6	200043	Clerk	11126	Legal Services		FROZEN
9	126007	Traffic Officer	11126	Legal Services	01.11.13	R 135,251
10	200044	Admin Officer : Contract & Property Management	11126	Legal Services		R 220,679
15	200054	Head : Change Management	12200	Corporate		R 529,515
5	282805	Clerk : Records	12200	Corporate		R 116,954
12	500050	Thusong Centre Manager	12214	Corporate	01.11.13	R 205,177
11	202011	Occupational Health & Safety	12222	Human Resources		R 256,039
11	202010	EAP Practitioner	12222	Human Resources	01.10.13	R 196,756
11	500015	SMME Development Officer	12242	SED		R 256,039
11	500006	Admin Officer	12242	Socio Economic	01.01.14	R 135,662
11	500016	Project Manager (SMMW Training - Rural Development)	12242	Socio Economic		R 256,039
6	500017	EPWP Admin Officer (Contract) X 2	12242	Socio Economic		CONTRACT
11	500018	Tourism Development Officer	12242	Socio Economic		FROZEN
12	800025	Accountant : Rates & Tax	13300	Income		R 298,743
13	800044	Senior Accountant	13300	Finance		R 333,871
5	800054	Clerk	13300	Income		R 116,954
5	800060	Clerk	13300	Finance		R 116,954
10	800045	Admin Officer	13372	SCM		R 220,679
15	402001	Manager (Planning & Support)	14400	Technical		R 529,515
6	400002	Secretary	14400	Technical		R 134,863
12	272701	Technician (Planning & Project Manager)	14400	Technical	01.01.14	R 149,375
6	212101	Driver	14468	Streets		R 134,863
11	409011	Asst Manager:Waste water & Purif.	14473	Sewerage: Reg Plant		R 256,039
10	403006	Artisan (Plumber)	14478	Sewerage		R 220,679
5	406019	Learner Precess Controller	14482	Water: KBR		R 116,954
5	406024	Learner Process Controller	14483	Water : Sandhoogte		R 116,954
5	406027	Learner Process Controller	14483	Water : Sandhoogte		R 116,954
10	406025	Assistant Supervisor	14483	Sandhoogte Water Purification	01.01.14	R 109,835
10	405016	Artisan (Plumber)	14487	Water		R 220,679
10	405013	Artisan (Plumber)	14487	Water		R 220,679
13	343401	Senior Superintendent	14487	Water		R 333,871
7	604005	Supervisor	15552	Refuse		R 159,294
7	604003	Supervisor (Driver)	15552	Refuse		R 159,294
7	902005	Supervisor	15552	Refuse		R 159,294
6	404016	Truck Driver	15552	Refuse		R 134,863
9	604012	Foreman	15553	Street Cleaning	01.11.2013	R 135,251
6	604006	Truck Driver	15554	Transfer Station		R 134,863
8	203080	Supervisor	15570	Law Enforcement		FROZEN
7	203076	Law Enforcement Officer	15570	Law Enforcement		FROZEN
7	407197	Carpenter/Handy Man	15582	Parks		R 159,294
11	407050	Superintendent	15583	Plantation		FROZEN
6	203011	Clerk	15585	Traffic		R 134,863
9	203044	Traffic Officer	15585	Traffic		R 197,110
9	203055	Traffic Officer	15585	Traffic		R 197,110
8	203001	Administration Control	15585	Traffic		R 177,086

VACANT POSTS 2013/2014 - M1

TASK GRADE	GRADE NUMBER	OCCUPATION	VOTE	DESCRIPTION	Budget Period	Budget
12	203002	Traffic Administration Control	15585	Traffic		R 298,748
6	203026	Clerk Grade III (Traffic)	15585	Traffic		R 134,863
9	203048	Traffic Officer - Grade II	15585	Traffic		R 197,110
9	203053	Traffic Officer - Grade II	15585	Traffic		R 197,110
9	203065	Traffic Officer - Grade II	15585	Traffic		R 197,110
9	203045	Traffic Officer - Grade II	15585	Traffic		FROZEN
7	800018	Supervisor	15592	Sportsgrounds		R 159,294
15	701007	Manager (Planning & Customer Serv)	16614	Electrical		R 529,515
10	701012	Electrician	16614	Electrical		R 220,679
7	701105	Supervisor	16614	Electrical		R 159,294
5	701009	Special Worker	16614	Electrical		R 116,954
6	205056	Security Officer	17712	Buildings		R 134,863
6	205030	Security Officer	17712	Buildings		R 134,863
11	401002	Building Control Officer	17742	Town Planning		FROZEN
10	272801	Building Inspector	17742	Town Planning		R 220,679
10	401021	Building plan Examiner	17742	Town Planning		R 220,679
12	206001	Technician Buildings	17742	Town Planning		R 298,743
12	206000	Technician Buildings	17742	Town Planning		R 298,743
12	301001	Public Relations Officer	17774	Housing		FROZEN
6	301002	Field Worker	17774	Housing		FROZEN
6	301003	Field Worker	17774	Housing		FROZEN
6	301004	Field Worker	17774	Housing		FROZEN
			GRAND TOTAL			R 11,483,435

VAKANTE POSTE 2013/2014 - M2

TASK GRADE	GRADE NUMBER	OCCUPATION	VOTE	DESCRIPTION	Budget
3	126008	Cleaner	11126	Municipal Court	FROZEN
2	500052	General Worker	12214	Corporate	R 103,795
4	404190	Machine Operator	14468	Streets	R 107,957
4	409010	Operator	14489	Water Sandhoogte	R 107,957
3	201010	Gate Guard	15544	Chalets	FROZEN
2	604123	Worker	15552	Refuse	R 103,795
2	604125	Worker	15552	Refuse	R 103,795
2	604109	Worker	15552	Refuse	R 103,795
2	2727001	Worker	15553	Street Cleaning	FROZEN
2	604117	Worker	15553	Street Cleaning	FROZEN
2	604164	Worker	15553	Street Cleaning	FROZEN
2	604139	Worker	15553	Street Cleaning	FROZEN
4	407156	Worker	16614	Electricity	FROZEN
4	701125	Operator	16614	Electricity	R 107,957
5	701025	Electr Worker	16614	Electrical	R 116,954
4	701103	Construction worker	16614	Electrical	R 107,957
4	701129	Operator	16614	Electrical	R 107,957
4	701100	Operator	16614	Electrical	R 107,957
4	701127	Operator	16614	Electrial	R 107,957
4	701115	Operator	16614	Electrical	R 107,957
4	701126	Operator	16614	Electrtrical	FROZEN
			Grand Total		R 1,395,790

BUDGET SCHEDULES – Councillor Allowances and Employee benefits**DISCLOSURE OF SALARIES, ALLOWANCES AND BENEFITS**

Disclosure of Salaries, Allowances & Benefits 1.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum		1.				2.
Councillors						
Executive Mayor	723,972		21,468			745,440
Deputy Executive Mayor	579,177		21,468			600,645
Speaker	579,177		21,468			600,645
3 X Member of Executive Committee	2,714,895		107,342			2,822,237
20 X Part-time Councillor	4,126,442		254,350			4,380,792
Locomotion Claims			50,000			50,000
Total Councillors	8,723,663	–	476,096			9,199,759
Senior Managers of the Municipality						
Municipal Manager (MM)	1,511,318		126,134			1,637,452
Chief Finance Officer	1,275,353		106,440			1,381,793
Director Electricity Services	1,239,578		103,455			1,343,033
Director Corporate Services	1,022,713		85,355			1,108,068
Director Community Services	1,098,031		91,641			1,189,672
Director Development and Planning	897,882		91,451			989,333
<i>List of each official with packages >= senior manager</i>						
Total Senior Managers of the Municipality	7,044,875	–	604,476	–		7,649,351
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	15,768,538	–	1,080,572	–		16,849,110

SUMMARY OF COUNCILLOR AND STAFF BENEFITS

Summary of Employee and Councillor remuneration R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	5,487	5,930	7,373	7,926	7,926	7,926	8,724	9,247	9,802
Pension and UIF Contributions									
Medical Aid Contributions									
Motor Vehicle Allowance									
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances	294	305	381	502	502	502	476	502	529
Sub Total - Councillors	5,781	6,235	7,754	8,428	8,428	8,428	9,200	9,749	10,331
% increase		7.8%	24.4%	8.7%	-	-	9.2%	6.0%	6.0%
Senior Managers of the Municipality									
Basic Salaries and Wages	6,064	5,976	6,279	6,748	6,748	6,748	7,045	7,503	7,951
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus	883	796	899	557	557	557	604	643	685
Motor Vehicle Allowance									
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances									
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
Sub Total - Senior Managers of Municipality	6,946	6,772	7,178	7,305	7,305	7,305	7,649	8,147	8,635
% increase		(2.5%)	6.0%	1.8%	-	-	4.7%	6.5%	6.0%
Other Municipal Staff									
Basic Salaries and Wages	91,559	97,995	105,126	120,570	119,605	119,605	130,070	137,798	146,677
Pension and UIF Contributions	15,553	17,130	18,873	23,111	22,443	22,443	25,091	26,470	28,144
Medical Aid Contributions	7,352	7,621	7,956	9,488	9,478	9,478	10,084	10,689	11,437
Overtime	8,177	8,362	6,788	7,678	7,401	7,401	7,450	7,904	8,546
Performance Bonus									
Motor Vehicle Allowance	3,401	3,553	4,301	4,604	4,836	4,836	4,852	5,131	5,505
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	1,006	892	909	1,159	1,150	1,150	1,123	1,168	1,215
Other benefits and allowances	3,853	4,122	5,421	4,505	4,912	4,912	4,634	4,903	5,220
Payments in lieu of leave	1,869	3,167	1,166	1,380	1,380	1,380	2,349	2,513	2,714
Long service awards	1,294	1,406	1,427	1,539	1,539	1,539	1,451	1,567	1,692
Post-retirement benefit obligations	13,878	10,387	11,734	12,883	12,883	12,883	20,259	21,677	22,978
Sub Total - Other Municipal Staff	147,941	154,635	163,700	186,918	185,628	185,628	207,363	219,821	234,128
% increase		4.5%	5.9%	14.2%	(0.7%)	-	11.7%	6.0%	6.5%
Total Parent Municipality	160,669	167,642	178,631	202,652	201,361	201,361	224,212	237,716	253,094
		4.3%	6.6%	13.4%	(0.6%)	-	11.3%	6.0%	6.5%
TOTAL SALARY, ALLOWANCES & BENEFITS	160,669	167,642	178,631	202,652	201,361	201,361	224,212	237,716	253,094
% increase		4.3%	6.6%	13.4%	(0.6%)	-	11.3%	6.0%	6.5%
TOTAL MANAGERS AND STAFF	154,888	161,407	170,877	194,223	192,932	192,932	215,012	227,967	242,763

SUMMARY OF PERSONNEL NUMBERS

Summary of Personnel Numbers Number	2011/12			Current Year 2012/13			Budget Year 2013/14		
	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)				23	23	–			
Board Members of municipal entities				–	–	–			
Municipal employees				–	–	–			
Municipal Manager and Senior Managers	28	27	1	6	–	6	7	–	7
Other Managers	–	–	–	19	17	2	29	22	2
Professionals	36	34	2	19	14	–	74	69	–
<i>Finance</i>	11	10	1	4	4	–	45	41	–
<i>Spatial/town planning</i>	3	3	–	6	1	–	7	6	–
<i>Information Technology</i>	–	–	–	1	1	–	–	–	–
<i>Roads</i>	2	2	–	–	–	–	2	2	–
<i>Electricity</i>	–	–	–	–	–	–	1	1	–
<i>Water</i>	3	3	–	–	–	–	2	2	–
<i>Sanitation</i>	1	1	–	–	–	–	–	–	–
<i>Refuse</i>	–	–	–	–	–	–	1	1	–
<i>Other</i>	16	15	1	8	8	–	16	16	–
Technicians	203	191	12	88	62	4	105	122	7
<i>Finance</i>	7	4	3	8	2	3	8	5	3
<i>Spatial/town planning</i>	10	10	–	13	10	1	18	15	–
<i>Information Technology</i>	4	4	–	2	2	–	4	4	–
<i>Roads</i>	24	23	1	7	6	–	17	16	–
<i>Electricity</i>	24	24	–	7	6	–	20	18	–
<i>Water</i>	34	32	2	8	8	–	25	17	–
<i>Sanitation</i>	10	9	1	–	–	–	–	–	–
<i>Refuse</i>	–	–	–	3	2	–	13	8	–
<i>Other</i>	90	85	5	40	26	–	–	39	4
Clerks (Clerical and administrative)	105	105	–	177	163	7	148	129	10
Service and sales workers	47	40	7	97	65	–	97	64	6
Skilled agricultural and fishery workers	–	–	–	–	–	–	–	–	–
Craft and related trades	–	–	–	50	37	–	50	24	–
Plant and Machine Operators	45	40	5	77	62	–	46	39	–
Elementary Occupations	353	353	–	429	420	–	429	354	–
TOTAL PERSONNEL NUMBERS	817	790	27	985	863	19	985	823	32
% increase				20.6%	9.2%	(29.6%)	–	(4.6%)	68.4%
Total municipal employees headcount									
Finance personnel headcount	68	64	4	80	74	1			
Human Resources personnel headcount	11	11	–	13	12	–			

7.9. Monthly targets for revenue, expenditure and cash flow**BUDGETED MONTHLY REVENUE AND EXPENDITURE (MUNICIPAL VOTE)**

Description R thousand	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote															
Vote 1 - MUNICIPAL MANAGER	3,844	397	724	1,926	2,664	6,721	5,556	1,365	1,032	2,054	1,286	11,951	39,519	42,482	47,085
Vote 2 - CORPORATE SERVICES	67	67	221	90	62	364	124	177	81	255	367	358	2,235	2,388	2,576
Vote 3 - FINANCIAL SERVICES	79,489	1,081	742	628	2,185	480	913	580	564	540	1,722	452	89,377	95,956	101,918
Vote 4 - TECHNICAL SERVICES	71,285	9,809	11,667	8,554	7,124	13,352	17,088	10,036	8,951	8,702	13,349	26,960	206,877	218,578	234,961
Vote 5 - COMMUNITY SERVICES	4,741	8,040	8,539	5,002	5,250	6,993	7,770	6,229	6,107	5,638	6,843	4,656	75,809	79,149	85,274
Vote 6 - ELECTRICITY SERVICES	28,599	23,746	24,583	22,845	23,022	25,559	26,203	23,165	24,114	23,346	24,147	31,294	300,622	322,498	335,409
Vote 7 - DEVELOPMENT PLANNING & HOUSING	369	1,091	453	482	450	408	569	555	563	478	441	65,836	71,695	6,522	6,870
Total Revenue by Vote	188,394	44,232	46,929	39,527	40,758	53,877	58,223	42,107	41,413	41,013	48,155	141,508	786,134	767,572	814,093
Expenditure by Vote to be appropriated															
Vote 1 - MUNICIPAL MANAGER	2,730	1,891	1,917	2,569	2,293	2,353	2,639	2,474	2,667	1,755	2,630	35,875	61,794	65,267	68,671
Vote 2 - CORPORATE SERVICES	1,905	1,789	2,260	2,371	1,641	1,930	2,183	2,198	2,080	2,311	3,172	1,024	24,864	25,869	27,062
Vote 3 - FINANCIAL SERVICES	2,473	2,690	2,959	2,909	3,072	3,447	2,841	3,298	2,938	3,156	3,269	(3,932)	29,121	30,233	31,853
Vote 4 - TECHNICAL SERVICES	9,500	10,892	14,194	17,465	12,589	17,567	15,770	14,837	13,605	18,921	14,185	36,179	195,704	209,285	225,085
Vote 5 - COMMUNITY SERVICES	7,281	8,491	9,045	10,741	9,154	13,561	13,271	11,368	10,111	10,804	9,698	20,486	134,011	142,040	151,817
Vote 6 - ELECTRICITY SERVICES	6,970	26,513	26,882	17,107	16,547	17,440	18,368	16,892	15,938	17,350	16,555	48,495	245,057	263,187	282,491
Vote 7 - DEVELOPMENT PLANNING & HOUSING	1,219	1,255	1,320	1,681	1,502	2,586	1,823	15,286	1,976	2,124	7,869	51,327	89,969	25,607	26,945
Total Expenditure by Vote	32,079	53,521	58,577	54,844	46,798	58,885	56,896	66,353	49,315	56,421	57,377	189,455	780,521	761,488	813,924
Surplus/(Deficit) before assoc.	156,315	(9,289)	(11,649)	(15,317)	(6,040)	(5,008)	1,327	(24,246)	(7,902)	(15,408)	(9,223)	(47,947)	5,613	6,084	169
Taxation												-	-	-	-
Attributable to minorities												-	-	-	-
Share of surplus/ (deficit) of associate												-	-	-	-
Surplus/(Deficit)	156,315	(9,289)	(11,649)	(15,317)	(6,040)	(5,008)	1,327	(24,246)	(7,902)	(15,408)	(9,223)	(47,947)	5,613	6,084	169

BUDGETED MONTHLY REVENUE AND EXPENDITURE (STANDARD CLASSIFICATION)

Description R thousand	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard															
<i>Governance and administration</i>	83,333	1,479	1,615	2,584	4,850	7,431	6,486	2,061	1,605	2,607	3,292	12,673	130,016	139,666	150,371
Executive and council	3,844	397	724	1,926	2,664	6,721	5,556	1,365	1,032	2,054	1,236	11,951	39,469	42,430	47,030
Budget and treasury office	364	322	594	487	375	304	316	397	400	369	336	302	4,567	5,772	5,952
Corporate services	79,125	759	297	171	1,812	406	614	298	172	184	1,720	420	85,980	91,465	97,389
<i>Community and public safety</i>	1,269	3,140	3,770	1,221	1,710	1,917	1,843	2,382	2,264	1,779	1,372	68,229	90,896	24,738	26,268
Community and social services	64	509	127	78	504	120	53	927	116	51	60	1,384	3,993	1,936	2,124
Sport and recreation	461	2,143	2,152	483	319	588	940	377	873	773	317	123	9,549	10,126	10,766
Public safety	712	456	1,460	627	854	1,180	819	1,047	1,249	920	964	1,185	11,474	12,245	12,949
Housing	32	32	32	33	33	29	31	31	26	34	30	65,537	65,880	431	429
Health	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>	406	1,126	572	510	484	591	648	586	689	699	495	2,764	9,570	7,276	7,675
Planning and development	404	1,126	493	510	478	512	645	585	610	685	493	391	6,932	7,254	7,652
Road transport	2	0	80	0	6	79	2	0	79	14	2	2,373	2,637	22	23
Environmental protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>	103,386	38,488	40,971	35,212	33,714	43,937	49,247	37,078	36,855	35,927	42,995	57,842	555,652	595,893	629,779
Electricity	28,599	23,746	24,583	22,845	23,022	25,559	26,203	23,165	24,114	23,346	24,147	31,294	300,622	322,498	335,409
Water	12,875	8,644	9,302	7,812	6,903	10,553	12,966	9,407	8,343	8,149	10,089	22,833	127,875	136,602	146,231
Waste water management	58,409	1,165	2,286	741	216	2,719	4,120	629	529	539	3,257	1,751	76,362	81,952	88,703
Waste management	3,504	4,932	4,801	3,814	3,573	5,106	5,957	3,878	3,869	3,893	5,502	1,964	50,793	54,842	59,435
<i>Other</i>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue - Standard	188,394	44,232	46,929	39,527	40,758	53,877	58,223	42,107	41,413	41,013	48,155	141,508	786,134	767,572	814,093
Expenditure - Standard															
<i>Governance and administration</i>	6,773	6,339	6,624	7,401	7,079	7,774	7,279	7,784	7,603	6,890	8,551	29,096	109,194	114,299	120,078
Executive and council	2,531	1,510	1,554	2,328	1,924	2,057	2,364	1,780	2,254	1,390	2,003	35,155	56,850	60,063	63,207
Budget and treasury office	1,683	1,994	2,178	2,127	2,163	2,443	2,092	2,172	2,258	2,255	2,457	(7,300)	16,522	17,463	17,938
Corporate services	2,559	2,835	2,892	2,946	2,992	3,274	2,824	3,832	3,091	3,246	4,091	1,240	35,823	36,773	38,933
<i>Community and public safety</i>	5,403	5,823	6,427	6,686	6,351	9,940	10,415	21,620	7,533	7,595	12,956	59,882	160,632	100,509	106,791
Community and social services	928	1,002	1,058	1,090	1,043	1,588	1,180	1,158	1,147	1,242	1,138	1,445	14,019	14,733	15,561
Sport and recreation	1,783	1,975	2,530	2,647	2,148	4,637	5,611	3,566	3,011	2,876	2,431	6,228	39,444	41,754	44,303
Public safety	2,366	2,511	2,497	2,581	2,719	3,244	3,236	3,264	2,788	3,088	2,902	5,188	36,385	38,487	41,150
Housing	326	335	341	368	441	471	387	13,632	588	389	6,485	47,020	70,784	5,535	5,777
Health	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>	2,452	2,288	4,128	7,079	3,276	6,824	5,294	4,343	4,491	6,821	4,949	8,130	60,077	63,918	68,237
Planning and development	1,549	1,287	1,858	2,144	1,420	2,513	2,261	2,241	1,867	2,503	2,350	5,729	27,723	29,037	30,562
Road transport	903	1,001	2,270	4,935	1,856	4,311	3,034	2,102	2,625	4,318	2,599	2,401	32,354	34,880	37,676
Environmental protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>	17,451	39,070	41,398	33,677	30,092	34,346	33,907	32,606	29,688	35,114	30,920	92,347	450,616	482,762	518,816
Electricity	6,878	26,416	26,777	16,998	16,444	17,306	18,233	16,760	15,802	17,219	16,421	48,308	243,562	261,581	280,780
Water	5,116	5,821	7,601	6,466	6,365	7,284	8,111	7,092	6,638	8,232	6,980	21,581	97,288	103,500	110,228
Waste water management	3,253	3,831	4,060	5,790	4,038	5,665	4,320	5,372	4,081	6,066	4,293	14,835	65,603	70,615	77,005
Waste management	2,204	3,003	2,959	4,423	3,244	4,091	3,243	3,381	3,166	3,598	3,227	7,625	44,163	47,067	50,804
<i>Other</i>	—	—	—	0	—	—	—	0	—	0	—	0	1	1	1
Total Expenditure - Standard	32,079	53,521	58,577	54,844	46,798	58,885	56,896	66,353	49,315	56,421	57,377	189,455	780,521	761,488	813,924
Surplus/(Deficit) before assoc.	156,315	(9,289)	(11,649)	(15,317)	(6,040)	(5,008)	1,327	(24,246)	(7,902)	(15,408)	(9,223)	(47,947)	5,613	6,084	169
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	156,315	(9,289)	(11,649)	(15,317)	(6,040)	(5,008)	1,327	(24,246)	(7,902)	(15,408)	(9,223)	(47,947)	5,613	6,084	169

BUDGETED MONTHLY REVENUE AND EXPENDITURE (PER SOURCE / PER TYPE)

Description R thousand	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source															
Property rates	78,939	574	(67)	(74)	1,604	(43)	375	(42)	(39)	(34)	1,181	(42)	82,331	87,540	93,149
Property rates - penalties & collection charges	129	124	134	158	146	154	118	155	136	145	142	110	1,650	1,766	1,889
Service charges - electricity revenue	21,627	23,013	24,336	22,667	22,874	25,280	25,644	22,379	23,812	23,246	24,064	27,058	286,000	303,000	321,000
Service charges - water revenue	6,701	8,577	6,837	7,313	6,817	7,911	9,789	8,899	7,562	8,076	7,599	3,492	89,573	94,000	100,000
Service charges - sanitation revenue	54,698	1,176	225	310	257	216	83	206	95	116	84	97	57,563	61,261	65,331
Service charges - refuse revenue	3,503	4,667	3,532	3,540	3,571	3,592	3,582	3,599	3,594	3,615	3,614	1,048	41,459	44,518	47,903
Service charges - other	17,502	3,529	2,261	972	733	757	1,420	743	1,307	1,103	655	355	31,335	33,300	35,371
Rental of facilities and equipment	326	960	634	333	362	373	485	447	419	391	340	287	5,358	5,676	6,044
Interest earned - external investments	2,456	117	141	1,744	1,213	675	600	1,293	724	1,543	1,103	2,472	14,080	14,784	15,523
Interest earned - outstanding debtors	25	25	24	24	24	23	22	21	21	21	21	21	273	289	278
Dividends received													-	-	-
Fines	356	9	1,045	347	342	810	437	553	815	579	599	189	6,082	6,987	7,408
Licences and permits	355	417	396	278	511	365	370	481	418	301	346	605	4,844	5,105	5,384
Agency services													-	-	-
Transfers recognised - operational	1,188	22	5,625	1,302	77	12,320	13,104	2,001	966	1,044	7,920	72,785	118,355	60,777	70,262
Other revenue	589	582	1,806	611	1,783	1,427	2,193	499	1,580	866	488	10,490	22,914	22,122	22,025
Gains on disposal of PPE	-	-	-	1	-	18	2	0	1	-	-	45	67	72	78
Total Revenue (excluding capital transfers and	188,394	43,791	46,929	39,527	40,317	53,877	58,223	41,234	41,413	41,013	48,155	119,011	761,883	741,197	791,645
Expenditure By Type															
Employee related costs	13,449	13,405	13,960	14,941	14,342	18,564	15,499	15,190	15,245	15,592	16,564	46,556	213,308	226,093	240,701
Remuneration of councillors	558	845	651	650	649	676	938	886	982	735	739	890	9,200	9,749	10,331
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	14,713	14,713	15,302	15,914
Depreciation & asset impairment	969	969	969	9,161	969	7,837	2,135	4,990	2,149	9,752	2,149	17,613	59,663	63,649	70,521
Finance charges	-	-	25	-	0	27	18	248	-	-	32	2,476	2,826	2,968	3,146
Bulk purchases	5,095	24,310	25,507	13,398	14,267	13,098	17,191	14,684	13,884	15,193	15,743	31,292	203,660	218,465	234,449
Other materials	903	1,080	665	835	900	1,149	1,125	1,060	914	863	999	431	10,924	11,379	11,834
Contracted services	1,176	2,363	2,019	2,694	2,378	3,475	4,541	2,983	2,731	1,849	2,616	3,415	32,241	33,616	34,991
Transfers and grants	488	476	464	469	448	446	450	430	423	444	436	473	5,447	6,679	7,878
Other expenditure	9,440	10,073	14,316	12,695	12,844	13,589	14,864	25,883	12,987	11,993	18,099	71,355	228,139	173,181	183,739
Loss on disposal of PPE	-	-	1	-	-	24	134	-	-	-	-	239	399	409	419
Total Expenditure	32,079	53,521	58,577	54,844	46,798	58,885	56,896	66,353	49,315	56,421	57,377	189,455	780,521	761,488	813,924
Surplus/(Deficit)	156,315	(9,730)	(11,649)	(15,317)	(6,481)	(5,008)	1,327	(25,119)	(7,902)	(15,408)	(9,223)	(70,444)	(18,638)	(20,291)	(22,279)
Transfers recognised - capital	-	441	-	-	441	-	-	873	-	-	-	22,497	24,252	26,375	22,448
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	156,315	(9,289)	(11,649)	(15,317)	(6,040)	(5,008)	1,327	(24,246)	(7,902)	(15,408)	(9,223)	(47,947)	5,613	6,084	169
Taxation													-	-	-
Attributable to minorities													-	-	-
Share of surplus/ (deficit) of associate													-	-	-
Surplus/(Deficit)	156,315	(9,289)	(11,649)	(15,317)	(6,040)	(5,008)	1,327	(24,246)	(7,902)	(15,408)	(9,223)	(47,947)	5,613	6,084	169

BUDGETED MONTHLY CAPITAL EXPENDITURE (MUNICIPAL VOTE)

Description R thousand	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Multi-year expenditure to be appropriated															
Vote 1 - MUNICIPAL MANAGER	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICES	–	–	24	–	–	–	–	–	–	–	–	–	24	22	20
Vote 3 - FINANCIAL SERVICES	–	–	–	–	–	–	–	–	–	541	–	23	564	640	3,550
Vote 4 - TECHNICAL SERVICES	102	112	372	1,107	850	1,826	2,675	2,715	2,255	2,950	2,121	1,250	18,335	38,361	36,974
Vote 5 - COMMUNITY SERVICES	–	–	620	100	75	70	600	610	150	300	–	28	2,553	5,472	4,155
Vote 6 - ELECTRICITY SERVICES	–	–	760	110	260	665	2,110	1,160	915	970	1,925	1,727	10,602	17,174	11,286
Vote 7 - DEVELOPMENT PLANNING & HOUSING	8	8	8	8	8	8	8	8	–	–	–	–	65	100	100
Capital multi-year expenditure sub-total	110	120	1,785	1,325	1,193	2,569	5,393	4,493	3,320	4,761	4,046	3,028	32,143	61,768	56,085
Single-year expenditure to be appropriated															
Vote 1 - MUNICIPAL MANAGER	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICES	–	32	367	–	60	–	–	–	–	–	–	–	459	148	90
Vote 3 - FINANCIAL SERVICES	–	–	–	–	–	–	–	–	–	845	–	40	885	450	–
Vote 4 - TECHNICAL SERVICES	816	935	1,165	1,675	1,544	2,895	6,195	7,656	6,172	4,856	4,426	3,414	41,749	28,156	33,601
Vote 5 - COMMUNITY SERVICES	–	–	456	845	820	1,315	2,050	790	1,410	1,566	–	4,798	14,050	2,657	3,310
Vote 6 - ELECTRICITY SERVICES	6	–	–	400	200	450	750	200	3,550	200	550	4,300	10,606	7,900	5,700
Vote 7 - DEVELOPMENT PLANNING & HOUSING	–	–	–	25	25	25	25	25	25	–	–	–	150	–	300
Capital single-year expenditure sub-total	822	967	1,988	2,945	2,649	4,685	9,020	8,671	11,157	7,467	4,976	12,553	67,898	39,311	43,001
Total Capital Expenditure	932	1,087	3,772	4,270	3,842	7,254	14,413	13,164	14,477	12,228	9,022	15,580	100,041	101,079	99,086

BUDGETED MONTHLY CAPITAL EXPENDITURE (STANDARD CLASSIFICATION)

Description R thousand	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital Expenditure - Standard															
<i>Governance and administration</i>	–	32	391	–	60	–	–	–	–	–	1,386	63	1,932	1,260	3,660
Executive and council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Budget and treasury office	–	–	–	–	–	–	–	–	–	–	1,386	63	1,449	1,090	3,550
Corporate services	–	32	391	–	60	–	–	–	–	–	–	–	483	170	110
<i>Community and public safety</i>	–	–	1,070	1,385	895	825	2,300	1,400	1,410	–	1,866	4,826	15,977	5,629	4,315
Community and social services	–	–	295	1,170	120	55	1,020	50	–	–	1,566	–	4,276	117	535
Sport and recreation	–	–	315	120	750	160	1,050	1,350	1,410	–	300	4,826	10,281	3,977	2,520
Public safety	–	–	460	95	25	610	230	–	–	–	–	–	1,420	1,535	1,260
Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	578	743	823	1,703	1,647	1,128	5,178	5,409	3,627	1,436	2,391	750	25,414	23,365	17,381
Planning and development	8	8	8	33	33	33	33	33	25	–	–	–	215	100	400
Road transport	570	735	815	1,670	1,614	1,095	5,145	5,376	3,602	1,436	2,391	750	25,199	23,265	16,981
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	352	310	1,486	4,164	1,240	2,315	6,935	6,355	9,440	7,586	6,585	9,941	56,708	70,816	73,720
Electricity	6	–	760	1,115	460	510	2,860	1,360	4,465	2,475	1,170	6,027	21,208	25,074	16,986
Water	321	285	675	1,255	225	725	1,400	2,070	1,950	2,020	1,955	(340)	12,541	22,117	26,420
Waste water management	25	25	45	1,794	555	960	2,325	2,925	2,875	3,091	3,460	4,254	22,334	21,125	27,164
Waste management	–	–	6	–	–	120	350	–	150	–	–	–	626	2,500	3,150
<i>Other</i>	2	2	2	2	–	2	–	–	–	–	–	–	10	10	10
Total Capital Expenditure - Standard	932	1,087	3,772	7,254	3,842	4,270	14,413	13,164	14,477	9,022	12,228	15,580	100,041	101,079	99,086

BUDGETED MONTHLY CASH FLOWS

MONTHLY CASH FLOWS	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Receipts By Source													1		
Property rates	16,907	11,819	11,347	7,390	2,845	5,337	5,182	4,975	4,711	4,560	3,499	3,459	82,030	87,218	92,804
Property rates - penalties & collection charges	129	124	134	158	146	154	118	155	136	145	142	110	1,650	1,766	1,889
Service charges - electricity revenue	21,205	22,324	21,514	21,301	19,992	23,631	22,504	20,587	21,989	21,740	22,670	20,919	260,376	276,111	292,808
Service charges - water revenue	5,696	6,691	5,288	6,050	5,663	7,666	3,170	8,544	7,387	7,113	7,339	1,511	72,118	74,732	78,782
Service charges - sanitation revenue	5,419	5,544	4,083	4,535	1,644	3,192	809	2,961	2,795	2,855	1,973	1,793	37,604	39,154	40,453
Service charges - refuse revenue	2,364	2,376	2,391	2,401	2,440	2,436	2,440	2,595	2,612	2,621	3,097	1,435	29,208	30,878	32,768
Service charges - other	12,135	966	2,546	537	5,575	1,239	1,039	582	2,123	111	500	946	28,299	30,144	32,091
Rental of facilities and equipment	326	960	634	333	362	373	485	447	419	391	340	287	5,358	5,676	6,044
Interest earned - external investments	2,456	117	141	1,744	1,213	675	600	1,293	724	1,543	1,103	2,472	14,080	14,784	15,523
Interest earned - outstanding debtors	25	25	24	24	24	23	22	21	21	21	21	21	273	289	278
Dividends received													-		
Fines	356	9	1,045	347	342	810	437	553	815	579	599	189	6,082	6,987	7,408
Licences and permits	355	417	396	278	511	365	370	481	418	301	346	605	4,844	5,105	5,384
Agency services													-		
Transfer receipts - operational	1,188	22	5,625	1,302	77	12,320	13,104	2,001	966	1,044	7,920	72,785	118,355	60,777	70,262
Other revenue	301	304	1,234	435	332	1,245	249	430	1,275	380	406	10,247	16,837	16,039	15,938
Cash Receipts by Source	68,861	51,697	56,401	46,838	41,167	59,466	50,528	45,625	46,392	43,406	49,953	116,778	677,113	649,661	692,432
Other Cash Flows by Source															
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	46,153	46,153	28,766	35,385
Contributions recognised - capital & Contributed a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE					(166)							(166)	(333)	(337)	(342)
Short term loans															
Borrowing long term/refinancing	(33)	(35)	(34)	(33)	(31)	(37)	(35)	(32)	(34)	(34)	(36)	1,175	800	900	950
Increase (decrease) in consumer deposits	54	63	50	57	54	73	30	81	70	67	69	(444)	225	250	250
Decrease (Increase) in non-current debtors															
Decrease (increase) other non-current receivable	116	116	117	117	119	119	119	127	128	128	151	(1,219)	139	100	100
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	68,997	51,842	56,534	46,979	41,143	59,621	50,642	45,801	46,555	43,567	50,139	162,277	724,098	679,340	728,776

BUDGETED MONTHLY CASH FLOWS (Continued)

MONTHLY CASH FLOWS	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand															
Cash Payments by Type															
Employee related costs	13,449	13,405	13,713	14,941	14,342	18,564	15,499	15,190	15,245	15,592	16,564	22,744	189,249	200,335	213,317
Remuneration of councillors	558	845	651	650	649	676	938	886	982	735	739	890	9,200	9,749	10,331
Finance charges	–	–	25	–	0	27	18	248	–	–	32	2,476	2,826	2,968	3,146
Bulk purchases - Electricity	5,095	24,310	23,812	13,134	13,756	13,098	15,356	14,326	12,814	13,876	13,654	18,866	182,096	192,060	206,465
Bulk purchases - Water & Sewer	–	–	1,695	265	511	–	1,836	357	1,070	1,316	2,089	3,462	12,600	11,600	12,000
Other materials	903	1,080	665	835	900	1,149	1,125	1,060	914	863	999	175	10,668	10,924	11,379
Contracted services	1,176	2,363	2,019	2,694	2,378	3,475	4,541	2,983	2,731	1,849	2,616	3,415	32,241	33,616	34,991
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	95	87	83	90	83	89	85	77	77	97	126	169	1,159	1,235	1,300
Other expenditure	5,987	6,362	10,059	16,722	9,171	16,253	12,324	25,455	10,426	16,605	15,496	83,217	228,077	172,297	183,504
Cash Payments by Type	27,264	48,452	52,723	49,330	41,791	53,330	51,722	60,583	44,259	50,934	52,316	135,414	668,117	634,784	676,432
Other Cash Flows/Payments by Type															
Capital assets	932	1,087	3,772	7,254	3,842	4,270	14,413	13,164	14,477	9,022	12,228	15,580	100,041	101,079	99,086
Repayment of borrowing	250	250	250	250	250	250	250	250	250	250	250	(750)	2,000	2,000	2,000
Other Cash Flows/Payments	(1,881)	(9,806)	(24,404)	(28,122)	(9,346)	(7,945)	(10,191)	(7,455)	(6,628)	(3,489)	(2,543)	21,138	(90,672)	(61,523)	(49,742)
Total Cash Payments by Type	26,564	39,982	32,340	28,713	36,537	49,905	56,194	66,542	52,358	56,718	62,250	171,383	679,486	676,340	727,776
NET INCREASE/(DECREASE) IN CASH HELD	42,433	11,860	24,194	18,266	4,606	9,716	(5,552)	(20,741)	(5,803)	(13,151)	(12,111)	(9,106)	44,611	3,000	1,000
Cash/cash equivalents at the month/year begin:	185,389	227,821	239,681	263,875	282,142	286,747	296,463	290,911	270,170	264,367	251,217	239,106	185,389	230,000	233,000
Cash/cash equivalents at the month/year end:	227,821	239,681	263,875	282,142	286,747	296,463	290,911	270,170	264,367	251,217	239,106	230,000	230,000	233,000	234,000

7.10. Contracts having future budgetary implications

Description	Preceding Years	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework			Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Total Contract Value
R thousand	Total	Original Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:													
Revenue Obligation By Contract													
RO Water Reclamation to PetroSA	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Contract	-	-	-	-	-	-	-	-	-	-	-	-	-
NEW Bank Contract	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid System	14,363	5,775	6,353	-	-	-	-	-	-	-	-	-	26,491
Plaza aquada lease	-	-	-	-	-	-	-	-	-	-	-	-	-
DBSA Loan	30,000	-	-	-	-	-	-	-	-	-	-	-	30,000
Desalination Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue Implication	44,363	5,775	6,353	-	-	-	-	-	-	-	-	-	56,491
Expenditure Obligation By Contract													
RO Water Reclamation to PetroSA	10,346	2,933	436	458	494	519	545	572	601	631	662	695	18,892
Bank Contract	8,920	-	-	-	-	-	-	-	-	-	-	-	8,920
NEW Bank Contract	-	2,223	2,334	2,474	2,598	2,728	-	-	-	-	-	-	12,356
Prepaid System	-	-	-	-	-	-	-	-	-	-	-	-	-
Plaza aquada lease	-	76	82	89	96	103	112	121	130	141	152	-	1,101
DBSA Loan	862	866	875	879	883	892	897	901	919	924	929	933	10,760
Desalination Plant	10,842	4,559	4,517	4,742	4,980	6,830	7,171	7,530	7,906	8,301	7,803	8,115	83,296
Total Operating Expenditure Implication	30,970	10,657	8,243	8,642	9,051	11,072	8,724	9,124	9,556	9,997	9,546	9,744	135,325
Capital Expenditure Obligation By Contract													
RO Water Reclamation to PetroSA	44,219	-	-	-	-	-	-	-	-	-	-	-	44,219
Bank Contract	-	-	-	-	-	-	-	-	-	-	-	-	-
NEW Bank Contract	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid System	-	-	-	-	-	-	-	-	-	-	-	-	-
Plaza aquada lease	-	-	-	-	-	-	-	-	-	-	-	-	-
DBSA Loan	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
Desalination Plant	128,000	-	-	-	-	-	-	-	-	-	-	-	128,000
Total Capital Expenditure Implication	174,219	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	196,219
Total Parent Expenditure Implication	205,189	12,657	10,243	10,642	11,051	13,072	10,724	11,124	11,556	11,997	11,546	11,744	331,544

7.11. Annual budgets and service delivery agreements – other external mechanisms**WC043 Mossel Bay - Supporting Table SA32 List of external mechanisms**

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
NONE					

7.12. Annual budgets and service delivery and budget implementation plans –internal departments

In terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), the mayor must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan (SDBIP) is approved by the Mayor within 28 days after the approval of the budget.

The Mayor must also ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the SDBIP, are made public no later than 14 days after the approval of the SDBIP. Mossel Bay Municipality's SDBIP for the 2013/14 financial year will therefore be approved by the Mayor 28 days after the approval of the 2013/14 Annual Budget.

A brief executive summary of the each department is given below:

Municipal Manager:

Description of services provided:

The Municipal Manager is responsible for promoting good governance; ensuring effective and efficient basic service delivery; ensuring effective and efficient institutional development and transformation; ensuring effective and efficient financial viability and management; promoting participative management; strategic planning; promoting Council's objectives by ensuring tasks are implemented. Legal Services also resorts under the office of the Municipal Manager

Description of Senior management capability and structure:

Dr M R Gratz – MBBCH D.A. BCom BCom (Hons)
16 Years municipal experience, 10 years as Senior Manager.

The staff compliment of the Directorate is as follows:

- 1 Personal assistant to Municipal Manager
- 1 Personal assistant to Executive Mayor
- 1 Executive Official: Strategic Services
- 1 Official: Full time Councillor support
- 7 officials: Legal Services

Alignment of performance objectives to IDP:

100 % align with the SDBIP.

Changes to service levels and standards:

No significant changes to report.

Corporate Services:

Description of services provided:

The Directorate is responsible for support services, which include the Secretariat Typing. The Directorate is responsible for:

SUPPORT SERVICES which include: The Secretariat- Administration & Council Support, Telephone Services, Typing Services, Archives, Switchboard, Cleaning and Security Services

HUMAN RESOURCES

CHANGE MANAGEMENT which include: Integrated Development Plan, Employment Equity and Performance Management System

SOCIO-ECONOMIC DEVELOPMENT (SED) which include: Social Development, Youth Development, HIV/AIDS, Gender, Disability and Elderly

LED AND TOURISM

Tourism Development, SMME , Rural Development, Bee-Hives

Description of Senior management capability and structure:

E W Jantjies — B. Econ (HDE)

17 Years municipal experience, 5 ½ years as Senior Manager

The sections under this directorate are as follows:

- SED
- Support services
- Human Resources
- Change Management
- LED and Tourism

Alignment of performance objectives to IDP:

100 % align with the SDBIP.

Changes to service levels and standards:

No significant changes to report.

Past year's performance:

Please refer to the SDBIP and Annual Report.

Departmental Capital programme:

Corporate services only 1 % of total Capital budget.

Organisational Structure:



Financial Services:

Description of services provided:

Effective financial management of the Department. Deliver Financial Management and advisory services to all Departments. Reduce risk, ensure efficient and effective use of financial resources and ensure clean audit reports and sustainability within the Department.

Description of Senior management capability and structure:

The staff complement of the Directorate is as follows:

- Chief Financial Officer
- 1 x Secretary
- 1 x Deputy Town Treasurer
- 5 x Section Heads
- 3 x Senior Accountants
- 1 x Assistant Accountant
- 8 x Accountants
- 1 x Professional Valuer
- 3 x Administrative Officers
- 2 x Data Operators + 1 Senior Clerk: Database
- 2 x I.T. Technicians + 1 Network Operator
- 48 x Clerks

Alignment of performance objectives to IDP:

100 % align with the SDBIP.

Changes to service levels and standards:

No changes were encountered to service levels and standards over the period covered in the MTREF.

Past year's performance:

All performance targets were met.

Risks to achieving revenue projections:

No major risks expected.

Technical Services:

Description of services provided:

The Technical Services Directorate is responsible for the provision and maintenance of the following infrastructure and services:

Electricity and Street Lighting:

Electricity is supplied to approximately 30 000 industrial, commercial and domestic customers at voltages ranging between 230V and 66000V. Approximately 10 000 streetlights and floodlights are maintained by the department. Electricity is supplied in accordance with NRS 047 and 048 Standards and the Electricity Regulation Act.

Water and Sanitation:

Water is supplied to approximately 33 000 customers and sanitation is supplied to 28 000 customers in accordance with the Water Services Act.

Streets and Stormwater:

Approximately 421 km of road infrastructure is maintained to various rural and urban areas.

Mechanical Services:

This department is responsible for fleet management and the maintenance of water and sewerage pump stations.

Description of Senior management capability and structure:

S.Naidoo Pr Cert.Eng.(Electrical)

28 years municipal experience, 10 years as senior manager.

The Directorate is managed by a Director and five Heads of Departments. The Directorate has a total staff complement of 313 employees who serve the communities from various offices/depots in Mossel Bay, Hartenbos and Great Brak.

Changes to service levels and standards:

Services have been maintained at acceptable levels in accordance with the various legislative requirements.

Past year's Performance

The Directorate has handled a total of 126 capital projects of which 124 projects were fully completed. The slow progress on some projects was attributed mainly to delays in environmental approvals, delays with the transfer of grant funding and lengthy delivery periods on some electrical equipment. The directorate was able to spend 99% of the infrastructure grant funding allocation for the 2011/12 financial year.

The Directorate was also able to undertake various maintenance and refurbishment tasks on electrical, mechanical and civil engineering infrastructure in accordance with preventative maintenance plans.

Alignment with the IDP

All performance objectives are linked to the IDP

A summary of revenue by source and operating and capital expenditure

Refer to the budget.

Risks to achieving revenue projections

The high cost of electricity and energy conservation measures could result in lower consumption and income from sales.

Description of major features of expenditure

Provision has been made on the operating budget for the operation and maintenance of the desalination and the reclamation plants.

The departmental capital programme

The directorate is responsible for approximately 60% of the overall capital budget.

Community Services:

Description of services provided:

The Community Services Directorate is responsible for the following services:

Traffic and Public Safety:

The department looks after traffic signs and road markings. They are also responsible for Law Enforcement, Driver's License and Traffic Control.

Fire and Rescue services:

This department's responsibility is amongst others Fire fighting & Prevention, Disaster Management and other emergency services.

Parks and Recreation:

The responsibility of Environment, Beaches and Sport is vested in this department.

Waste Management:

This department looks after Waste Management in all its forms as well as Air Noise Pollution.

Library services:

This department looks after 15 libraries which are situated in the municipal area including the rural areas.

Alignment of performance objectives to IDP:

The Directorate's performance objectives are derived from the IDP and filters down to the SDBIP. The five National Key Performance Areas are included in the IDP.

Past year's performance:

The directorate performed well and almost 90% of all targets were met.

Departmental Capital programme:

The Directorate is responsible for 16% of the municipality's capital programme. On average an expenditure rate of more than 90% is achieved and maintained.

Development and Planning:

Description of services provided:

The Directorate is currently responsible for planning (strategic planning and development control), building control (building plan examining, building inspectorate, maintenance of municipal buildings and outdoor advertising), human settlements (housing), environmental management, leasing and alienation of municipal properties and law enforcement pertaining to the Directorate.

Description of Senior management capability and structure:

The staff compliment of the Directorate is as follows:

- Director
- 3 x Heads of Sub-Directorates: Planning, Building Control and Human Settlements and Head of Legal Section
- 3 x Town Planning officials
- 3 x Section Heads: Plan Examining, Building Inspectorate and Human Settlements
- 1 x Environmentalist
- 6 x Building Inspectors
- 2 x Plan Examiners
- 2 x Building Technicians
- 12 x Administrative staff

Alignment of performance objectives to IDP:

Chapter 6.2 Of The Idp Kpa 2: Land & Integrated Human Settlements: Land & Integrated Human Settlements Strategy, Budget Alignment Number Lh.3.2.1

DEVELOPMENT OBJECTIVE

- The Municipality acts as an Agent for National and Provincial Government to provide affordable and quality housing to all the residents of Mossel Bay;
- To facilitate the required processes to ensure that all people have access to decent and affordable housing;

- To identify available land suitable for development to local people and investors from outside the Municipal area of jurisdiction;
- To ensure that the Mossel Bay SDF is properly adhered to when development applications are approved;
- 90% spending of DORA allocations earmarked for Human Settlements;
- To identify available land provided for a new cemetery;
- To promote the development of retirement villages.

CHALLENGES

- Insufficient funding from National and Provincial Government for all housing needs;
- Insufficient land available for Integrated Human Settlements

DEVELOPMENT ACTIVITIES

- Involve Ward Committees to obtain data on the number of people without proper housing especially backyard dwellers;
- Review availability of suitable land to provide for business, commercial and industrial development.

STRATEGIES/PERFORMANCE INDICATORS

- An Integrated Human Settlements Plan & Strategy be approved
- Densification as a possible housing strategy must be considered due to the lack of suitable land;
- Suitable land is to be identified;
- Cognisance must be taken that the Home Owners Education programme is proceeding well

Changes to service levels and standards:

No changes were encountered to service levels and standards over the MTREF period.

Past year's performance:

All performance targets were met.

Risks to achieving revenue projections:

No major risks or shifts in revenue patterns are expected.

Major features of expenditure & Departmental Capital programme:

Major features of expenditure (non-discretionary) are DORA-allocations for Human Settlement:

- 2013/2014 – R65 075 000

7.13. Measurable performance objectives and indicators

FINANCIAL INDICATORS

The following schedule shows various performance indicators and benchmarks:

Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<u>Borrowing Management</u>										
Credit Rating		Do not have credit rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.2%	0.1%	-2.5%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.2%	0.1%	-4.7%	0.0%	0.0%	0.0%	0.1%	0.1%	0.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	-1.5%	-0.8%	1.3%	-0.7%	-0.7%	-0.7%	1.1%	1.2%	1.3%
<u>Safety of Capital</u>										
Gearing	Long Term Borrowing/ Funds & Reserves	2.5%	3.2%	54.8%	1509.6%	1509.6%	1509.6%	74.9%	77.0%	64.4%
<u>Liquidity</u>										
Current Ratio	Current assets/current liabilities	2.3	1.6	2.2	2.6	2.4	2.4	2.5	2.7	2.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.3	1.6	1.8	2.3	2.1	2.1	2.3	2.5	2.6
Liquidity Ratio	Monetary Assets/Current Liabilities	1.5	1.2	1.6	1.9	1.7	1.7	2.0	2.2	2.3
<u>Revenue Management</u>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		92.5%	112.0%	92.9%	89.6%	90.9%	0.0%	86.5%	86.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			92.4%	112.0%	92.8%	89.5%	90.9%	0.0%	86.5%	86.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.3%	12.3%	8.4%	8.3%	8.2%	8.2%	5.1%	5.4%	5.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	85.0%	90.0%	95.0%	97.0%	97.0%	97.0%	98.0%	98.0%	98.0%
<u>Creditors Management</u>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		42.5%	63.7%	41.8%	36.3%	40.5%	40.5%	34.8%	32.2%	29.9%
<u>Other Indicators</u>										
Electricity Distribution Losses (2)	Total Volume Losses (kW)	21524773	17485110	17234906	16373160	16373160	16373160	16700623	16867630	17036306
	Total Cost of Losses (Rand '000)									
Water Distribution Losses (2)	Total Volume Losses (k€)	1395000	839196	620917	589871	589871	589871	596949	590980	579160
	Total Cost of Losses (Rand '000)									
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.9%	29.5%	25.3%	28.1%	27.6%	27.6%	28.0%	30.5%	30.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	28.1%	30.8%	26.5%	29.5%	29.0%	29.0%	29.4%	32.1%	32.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.2%	5.3%	6.0%	6.2%	6.2%	6.2%	5.1%	5.5%	5.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	4.7%	6.1%	6.7%	7.5%	8.6%	8.6%	8.2%	9.0%	9.3%
<u>IDP regulation financial viability indicators</u>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	42.9	(27.4)	52.3	65.4	65.4	65.4	49.2	49.3	52.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	21.0%	14.6%	10.4%	9.8%	9.7%	9.7%	6.3%	6.1%	5.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	4.4	4.9	2.8	4.4	3.9	3.9	4.4	4.5	4.2

PROVIDING CLEAN WATER AND MANAGING WASTE WATER

- * Name of the Water Service Authority in the area and name of the Water Service Provider, and who actually manages the provision of drinking water and waste water management (if outsourced).

Mossel Bay Municipality is the Water Service Authority as well as the Water Service Provider.



- * The Blue Drop and Green Drop performance ratings (as determined by the Department of Water Affairs) applicable to all water and waste water services within the municipality, highlighting areas that require attention.

The Blue Drop certification took place during May 2012. The Mossel Bay and Friemersheim systems received Blue drop status. The Green Drop evaluations by the DWA took place during October 2012 and the confirmation sessions during February 2013. The Green Drop awards will take place during May 2013.

Mossel Bay Municipality has embarked on the following programmes to improve the overall management and operation of the Purification and Waste Water Treatment plants:

- Although process controllers have been trained and have received the necessary classification certification, this is a continuous challenge.
- The licence applications and registrations for Mossel Bay WWTW and the General Authorisation for the Pinnacle Point WWTW are in the process of being finalised. Feedback from DWA is still required.
- The in-house laboratory service staff must still be expanded to be in accordance with the recognised proficiency testing schemes required for the Blue/Green drop evaluations.
- The Assistant Superintendant post in the Water Care section must be approved very urgently to comply with the stringent requirements of DWA.

- * The current status of the municipality's Water Safety Plan and measures to be taken in 2011/12 and over the MTREF to implement it.

The Water Safety Plan has been revised. There are no major outstanding issues that need to be addressed.

- * A brief outline of problems that the municipality is experiencing with regards to the management of drinking water and sewerage.

The municipality is still awaiting certain GA effluent water permits from DWA for Pinnacle Point and the finalising of the License application Mossel Bay WWTW. We strive to improve our water management for both water and waste water but still needs to strengthen our resources to achieve this.

The municipality has started a meter replacement program minimising losses through old under-reading meters, continuous bulk water distribution metering and improved water quality to reduce wasteful rinsing of pipe networks. As the zone metering system is developed, the focus can be specifically directed at any areas with higher losses. The aim of this effort is to reduce these costly losses far below the 10% generally accepted for municipalities.

The new desalination plant built with the financial assistance of PetroSA was practically completed ensuring the availability of 10 Mega litre of drinking water, reducing our risk dependency on dam water.

Should the need arise, the PetroSA component of 5 Mega litre per day could also be directed into the municipal supply system. This plant will be placed in Zero mode, allowing a new quota border, permitting town growth.

Outflow from the Hartenbos sewerage can be put through the reclamation plant built to extend the Mossel Bay water availability. The limited outflow could not always comply with the especially high normal standards for the Hartenbos River. Since the plant has been placed into zero production mode, the outflow quality has improved. Due to more stringent limits, the feeding dams to these works will have to be cleaned in future.

The small Friemersheim sewerage treatment plant has been rerouted to the large plant that was previously upgraded to improve outflow standards and only this plant must be upgraded to accommodate inflow from the new housing projects.

The treated effluent water from the Ruiterbos treatment works was routed to irrigate the community sport fields in Ruiterbos, thereby reducing any enrichment and risks of inflowing water to the Mossel Bay raw water supply system. This plant will also be enlarged in future.

Groundwater monitoring is required adjacent to all effluent treatment works to measure any possible pollution of ground water.

The raw water supply system via Amy Searl furrow has been abandoned due to risk of health to the water supply to Great Brak.

The Boggoms Bay town ship must be supplied with a conventional sewer system.

* An outline of the steps the municipality needs to take to address the problems noted.

The municipality must keep pressure on DWA to finalise effluent water permits.

The municipality has to continue with

- the meter replacement program,
- expand continuous bulk water distribution metering,
- improvement of water quality to reduce wasteful rinsing of pipe networks.

Cleaning of the Hartenbos sewerage plant evaporation pond, irrigation dam and vlei needs to be cleaned in future.

The main Friemersheim sewerage treatment plant has to be enlarged with 150kl/day capacity very soon to accommodate inflow from the new housing projects.

Upgrading of the Mossel Bay WWTW sludge drying beds and dewatering facilities needs urgent upgrading.

The legal processes towards the abandoning of the raw water supply system via Amy Searl furrow has to be finalised

Ground water measuring systems must be installed around effluent water treatment works.

The expansion of sewer systems to provide residents towards Great Brak must be kept in mind.

* The 2012/13 budget and MTREF allocations proposed/made to fund the above measures.

Substantial amounts of money were earmarked towards roads and storm water services, away from water and sewer projects.

The municipality has to continue with

- the meter replacement program,
- expand continuous bulk water distribution metering,
- improvement of water quality to reduce wasteful rinsing of pipe networks.

Cleaning of the Hartenbos sewerage plant evaporation pond, irrigation dam and vlei needs to be cleaned in future.

The main Friemersheim sewerage treatment plant has to be enlarged with 150kl/day capacity very soon to accommodate inflow from the new housing projects.

Upgrading of the Mossel Bay WWTW sludge drying beds and dewatering facilities needs urgent upgrading.

The largest outstanding project is the link line from the desalination plant / Langeberg reservoir to the main water reservoirs in Heiderand from where the largest part of the town and densifications are fed.



MEASURABLE PERFORMANCE OBJECTIVES

Mossel Bay Municipality uses the Scorecard Model of performance management, which is aimed to measure the performance of the municipality in accordance with the set objectives and key performance areas. The scorecard is reviewed on an annual basis and is populated on a high level objective point of view. These high level objectives are then cascaded into each department's individual Service Delivery and Budget Implementation Plan.

2013/2014 DRAFT TOPLEVEL SDBIP

MUNICIPAL LINK			KPI/MEASUREMENT			Base line	KPI Target Type	Annual Target	Q1	Q2	Q3	Q4	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018
Strategic objective	Key performance area	Predetermined objective	Activity	Unit of measurement	War d no				Target	Target	Target	Target	Target	Target	Target	Target	Target
									Target	Target	Target	Target	Target	Target	Target	Target	Target

OFFICE OF MUNICIPAL MANAGER

To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Governance and Communication	To continuously review the accountable and transparent governance processes	Effective functioning of council measured in terms of the number of council meetings per annum	No of council meetings per annum	All	10	number	10	3	2	2	3	10	10	10	10	10
To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Governance and Communication	To continuously review the accountable and transparent governance processes	Effective functioning of the committee system measured by the number of committee meetings per committee per annum	No of sec 80 committee meetings per committee per annum	All	11	number	11	3	2	3	3	11	11	11	11	11

2013/2014 DRAFT TOPLEVEL SDBIP

	MUNICIPAL LINK			KPI/MEASUREMENT						Q1	Q2	Q3	Q4	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018
	Strategic objective	Key performance area	Predetermined objective	Activity	Unit of measurement	Ward no												
OFFICE OF MUNICIPAL MANAGER																		
	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Governance and Communication	To continuously review the accountable and transparent governance processes	The Top Layer SDBIP is approved by the Mayor within 28 days after the Main Budget has been approved	Top Layer SDBIP approved within 28 days after the Main Budget has been approved	All	1	number	1	0	0	0	1	1	1	1	1	1
	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Transformation and Institutional Development	To continuously review the accountable and transparent governance processes	IDP reviewed and approved by the end of June	IDP approved by the end of June annually	All	1	number	1	0	0	0	1	1	1	1	1	1
	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Transformation and Institutional Development	To continuously review the accountable and transparent governance processes	Preparing and signing of the Section 57 performance agreements by the end of July	No of performance agreements signed	All	7	number	7	7	0	0	0	7	7	7	7	7

2013/2014

DRAFT TOPLEVEL SDBIP

	MUNICIPAL LINK			KPI/MEASUREMENT						Q1	Q2	Q3	Q4	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018
	Strategic objective	Key performance area	Predetermined objective	Activity	Unit of measurement	Ward no												
										Base line	KPI Target Type	Annual Target	Target	Target	Target	Target	Target	Target
OFFICE OF MUNICIPAL MANAGER																		
	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Financial Viability and Management	To continuously review the accountable and transparent governance processes	Risk based audit plan approved for 2014	Plan approved by June 2014	All	1	number	1	0	0	0	1	1	1	1	1	1
	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Governance and Communication	To continuously review the accountable and transparent governance processes	Functional performance audit committee measured by means of meetings where committee dealt with performance reports	# of meetings	All	2	number	2	0	1	0	1	2	2	2	2	2
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Community Development, Education and Health	To continuously review the accountable and transparent governance processes	Integrated development planning measured by the alignment of the municipal spending with IDP	The percentage of a muni’s capital budget spent on capital projects identified in the IDP for the 2013/14 financial year	All	95%	percentage	90%	0%	25%	60%	90%	90%	90%	90%	90%	90%

2013/2014 DRAFT TOPLEVEL SDBIP

MUNICIPAL LINK			KPI/MEASUREMENT			Base line	KPI Target Type	Annual Target	Q1	Q2	Q3	Q4	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018		
Strategic objective	Key performance area	Predetermined objective	Activity	Unit of measurement	Ward no				Target	Target	Target	Target	Target	Target	Target	Target	Target	Target	Target
OFFICE OF MUNICIPAL MANAGER																			
	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Transformation and Institutional Development	Administration of municipal revenue, expenditure and finance	Improvement in operational conditional grant spending measured by the % spent	% of the grant spent	All	90%	percentage	90%	5%	30%	60%	90%	90%	90%	90%	90%	90%	
	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Governance and Communication	To continuously review the accountable and transparent governance processes	Submit of the final Annual report and oversight report of council before 31 March 2014	Final Annual report and oversight report of council completed and submitted	All	1	number	1	0	0	1	0	1	1	1	1	1	
	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Governance and Communication	To continuously review the accountable and transparent governance processes	Develop action plans to address the top 10 risks	Number of plans	All	0	number	10	1	2	3	4	10	10	10	10	10	

2013/2014 DRAFT TOPLEVEL SDBIP

CORPORATE SERVICES																		
	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Transformation and Institutional Development	To develop a sustainable compliant skilled capacitated workforce	Formal evaluation of individual performance	90% of formal evaluations done	All	90%	number	90%	0	90%	0	90%	90%	90%	90%	90%	90%
	To create an enabling environment for economic growth in the tourism industry and uplifting communities	Economic Development and Tourism	To promote LED, SMME's and tourism and facilitate reduction in unemployment and poverty in the municipal area	Implementation of the Local Economic Development and Tourism Strategy	Number of LED interventions/ activities / programmes implemented	All	4	number	4	0	2	0	2	4	4	4	4	4
	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Transformation and Institutional Development	A skilled and capable workforce to support inclusive growth	Targeted skills development measured by implementing 100% of the workplace skills plan by June annually	WSP plan submitted to LGSETA by 30 June annually	All	1	number	1	0	0	0	1	1	1	1	1	1

2013/2014 DRAFT TOPLEVEL SDBIP

	MUNICIPAL LINK			KPI/MEASUREMENT						Q1	Q2	Q3	Q4	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018
	Strategic objective	Key performance area	Predetermined objective	Activity	Unit of measurement	Ward no				Target	Target	Target	Target	Target	Target	Target	Target	Target
										Target	Target	Target	Target	Target	Target	Target	Target	Target
CORPORATE SERVICES																		
1	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Transformation and Institutional Development	To develop a sustainable compliant skilled capacitated workforce	Implementation of the Employment Equity Act by appointing 90% staff in terms of Top Senior Managerial levels in compliance with the municipality's approved staffing policy	% of appointments to staffing policy	All	90%	percentage	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Transformation and Institutional Development	A responsive and, accountable, effective and efficient local government system	Preparation and submission of equity report for the municipality by 30 Sept annually	No of reports submitted by Sept annually	All	1	number	1	1	0	0	0	1	1	1	1	1

2013/2014 DRAFT TOPLEVEL SDBIP

	MUNICIPAL LINK			KPI/MEASUREMENT			Base line	KPI Target Type	Annual Target	Q1	Q2	Q3	Q4	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	
	Strategic objective	Key performance area	Predetermined objective	Activity	Unit of measurement	Ward no				Target	Target	Target	Target	Target	Target	Target	Target	Target	Target
CORPORATE SERVICES																			
	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Governance and Communication	To continuously review the accountable and transparent governance processes	Effective functioning of ward committees to ensure consistent and regular communication with residents measured into number of ward committee meetings per annum	No of ward committee meetings per annum	All	56	number	56	14	14	14	14	56	56	56	56	56	
	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all stakeholders	Municipal Transformation and Institutional Development	A responsive and, accountable, effective and efficient local government system	Public participation of the IDP by listening and engaging with the community.	No of ward committees where the IDP was workshopped	All	14	number	14	0	0	0	14	14	14	14	14	14	
1	To create an enabling environment for economic growth in the tourism industry and uplifting communities	Economic Development and Tourism	To promote LED, SMME's and tourism and facilitate reduction in unemployment and poverty in the municipal area	Temporary job opportunities created in terms of the protocol and agreement	Number of jobs created in terms of the protocol and agreement	All	400	number	400	0	150	0	250	400	400	400	400	400	

2013/2014 DRAFT TOPLEVEL SDBIP

	MUNICIPAL LINK			KPI/MEASUREMENT				KPI Target Type	Annual Target	Q1	Q2	Q3	Q4	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018	
	Strategic objective	Key performance area	Predetermined objective	Activity	Unit of measurement	Ward no				Target	Target	Target	Target	Target	Target	Target	Target	Target	Target
										Target	Target	Target	Target	Target	Target	Target	Target	Target	Target
FINANCIAL SERVICES																			
	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Financial Viability and Management	To continuously review the accountable and transparent governance processes	The main budget is approved by Council by the legislative deadline	Approval of Main Budget before the end of June	All	1	number	1	0	0	0	1	1	1	1	1	1	
	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Financial Viability and Management	To continuously review the accountable and transparent governance processes	The adjustment budget is approved by Council by the legislative deadline	Approval of Adjustments Budget before the end of February	All	1	number	1	0	0	1	0	1	1	1	1	1	

2013/2014 DRAFT TOPLEVEL SDBIP

	MUNICIPAL LINK			KPI/MEASUREMENT						Q1	Q2	Q3	Q4	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018
	Strategic objective	Key performance area	Predetermined objective	Activity	Unit of measurement	War d no												
FINANCIAL SERVICES																		
	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Financial Viability and Management	Administration of municipal revenue, expenditure and finance	Financial statements submitted by 31 August	Financial statements submitted to A-G	All	1	number	1	1	0	0	0	1	1	1	1	1
	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all stakeholders	Municipal Financial Viability and Management	Administration of municipal revenue, expenditure and finance	Maintain a YTD debtors payment percentage of 96%	Payment %	All	96%	percentage	96%	96%	96%	96%	96%	96%	96%	96%	96%	96%

2013/2014 DRAFT TOPLEVEL SDBIP

	MUNICIPAL LINK			KPI/MEASUREMENT			Base line	KPI Target Type	Annual Target	Q1	Q2	Q3	Q4	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018	
	Strategic objective	Key performance area	Predetermined objective	Activity	Unit of measurement	War d no				Target	Target	Target	Target	Target	Target	Target	Target	Target	Target
FINANCIAL SERVICES																			
1	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Financial Viability and Management	Administration of municipal revenue, expenditure and finance	Maintain the asset register in terms of GRAP standards	Unbundling of completed capital projects in terms of GRAP Standard by end of July annually	All	1	number	1	1	0	0	0	1	1	1	1	1	
	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Financial Viability and Management	Administration of municipal revenue, expenditure and finance	Attain an unqualified/clean audit opinion	Unqualified or Clean audit	All	1	number	1	0	0	1	0	1	1	1	1	1	

2013/2014 DRAFT TOPLEVEL SDBIP

	MUNICIPAL LINK			KPI/MEASUREMENT			Base line	KPI Target Type	Annual Target	Q1	Q2	Q3	Q4	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018	
	Strategic objective	Key performance area	Predetermined objective	Activity	Unit of measurement	Ward no				Target	Target	Target	Target	Target	Target	Target	Target	Target	Target
										Target	Target	Target	Target	Target	Target	Target	Target	Target	Target
TECHNICAL SERVICES																			
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Lighting of streets and dark areas, including provision of basic electricity services in all affected areas	electricity capital spending measured by the % of budget spent	% spent of approved electricity capital projects	All	90%	percentage	90%	10%	30%	60%	90%	90%	90%	90%	90%	90%	
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Lighting of streets and dark areas, including provision of basic electricity services in all affected areas	Effective management of electricity provisioning systems evaluated its electricity losses	% of electricity losses calculated as kwh sold/kwh purchased.	All	10%	percentage	10%	15%	10%	10%	10%	10%	10%	10%	10%	10%	
	To provide a public transport and services road infrastructure to the community of Mossel Bay and its tourist	Development of New Services and Infrastructure	To tar roads where possible, improve and upgrade municipal roads to ensure safe roads used by motorists and pedestrians	Municipal roads capital spending measured by the % of budget spent	% spent of approved roads capital projects as approved budget	All	90%	percentage	90%	0%	20%	60%	90%	90%	90%	90%	90%	90%	
	To provide a public transport and services road infrastructure to the community of Mossel Bay and its tourist	Development of New Services and Infrastructure	To tar roads where possible, improve and upgrade municipal roads to ensure safe roads used by motorists and pedestrians	Implementation of maintenance plan for roads as per approved budget	% of maintenance budget spent on resealing program of municipal roads	All	90%	percentage	90%	0%	30%	60%	90%	90%	90%	90%	90%	90%	

2013/2014

DRAFT TOPLEVEL SDBIP

	MUNICIPAL LINK			KPI/MEASUREMENT						Q1	Q2	Q3	Q4	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018
	Strategic objective	Key performance area	Predetermined objective	Activity	Unit of measurement	Ward no												
TECHNICAL SERVICES																		
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	To provide quality water to all in the municipal area and to maintain, upgrade and provide infrastructure and manage demand	Effective management of water provisioning systems to minimise water losses by implementing measures to reduce water losses	% calculated as KL billed / kl used on monthly basis	All	15%	percentage	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	To provide quality water to all in the municipal area and to maintain, upgrade and provide infrastructure and manage demand	Excellent water quality measured by the quality of water as per SANS 242 criteria	% water quality level as per blue drop project	All	90%	percentage	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	To provide quality water to all in the municipal area and to maintain, upgrade and provide infrastructure and manage demand	Monthly capital spending on waste water management.	% of spent approved budget of sanitation capital projects as per approved budget	All	90%	percentage	90%	0%	20%	60%	90%	90%	90%	90%	90%	90%
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Lighting of streets and dark areas, including provision of basic electricity services in all affected areas	Provision of free basic electricity in terms of the equitable share requirements to indigent households on monthly basis	No of indigent HH receiving free basic electricity	All	5950	number	5950	5950	5950	5950	5950	5950	5950	5950	5950	5950

2013/2014

DRAFT TOPLEVEL SDBIP

TECHNICAL SERVICES																				
MUNICIPAL LINK				KPI/MEASUREMENT			Base line	KPI Target Type	Annual Target	Q1	Q2	Q3	Q4	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018		
Strategic objective	Key performance area	Predetermined objective	Activity	Unit of measurement	Ward no	Target				Target	Target	Target	Target	Target	Target	Target	Target	Target	Target	Target
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Lighting of streets and dark areas, including provision of basic electricity services in all affected areas	Provision of electricity to households that are connected to the municipal grid that meet the agreed service standards in all formal areas on monthly basis	Provision of electricity that are connected to the municipal grid that meet the agreed service standards to all formal areas on monthly basis	All	23621	number	23621	23621	23621	23621	23621	23621	23621	23621	23621	23621		
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Lighting of streets and dark areas, including provision of basic electricity services in all affected areas	Provision of electricity to households that are connected to the municipal grid that meet the agreed service standards to all informal areas on monthly basis	Provision of electricity to households in informal areas that meet agreed service standards	All	1020	number	1020	1020	1020	1020	1020	1020	1020	1020	1020	1020		
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	To provide quality water to all in the municipal area and to maintain, upgrade and provide infrastructure and manage demand	Provision of free basic sanitation in terms of the equitable share requirements to indigent households that meets sanitation standards on monthly basis	No of HH receiving free basic sanitation in terms of equitable share requirements.	All	6500	number	6500	6500	6500	6500	6500	6500	6500	6500	6500	6500		

2013/2014 DRAFT TOPLEVEL SDBIP

	MUNICIPAL LINK			KPI/MEASUREMENT						Q1	Q2	Q3	Q4	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018
	Strategic objective	Key performance area	Predetermined objective	Activity	Unit of measurement	Ward no												
TECHNICAL SERVICES																		
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	To provide quality water to all in the municipal area and to maintain, upgrade and provide infrastructure and manage demand	Provision of sanitation systems limited to domestic waste water and sewerage disposal to formal HH that meets sanitation standards	No of formal HH that have access to waterborne sewerage excluding septic tanks on site	All	27061	number	27061	27061	27061	27061	27061	27061	27061	27061	27061	27061
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	To provide quality water to all in the municipal area and to maintain, upgrade and provide infrastructure and manage demand	Monthly provisioning of free basic water in terms of the equitable share requirements to indigent households	No of indigent HH receiving free basic water	All	6600	number	6600	6600	6600	6600	6600	6600	6600	6600	6600	6600

2013/2014 DRAFT TOPLEVEL SDBIP

	MUNICIPAL LINK			KPI/MEASUREMENT						Q1	Q2	Q3	Q4	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018
	Strategic objective	Key performance area	Predetermined objective	Activity	Unit of measurement	Ward no				Target	Target	Target	Target	Target	Target	Target	Target	Target
										Target	Target	Target	Target	Target	Target	Target	Target	
TECHNICAL SERVICES																		
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	To provide quality water to all in the municipal area and to maintain, upgrade and provide infrastructure and manage demand	Provision of clean piped water to all formal HH within 200m from the household and that meet all the service standards on monthly basis	No of formal HH that meet agreed service standards for piped water	All	23621	number	23621	23621	23621	23621	23621	23621	23621	23621	23621	23621
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	To provide quality water to all in the municipal area and to maintain, upgrade and provide infrastructure and manage demand	Provision of clean piped water to all informal HH within 200m from the household and that meet all the service standards on monthly basis	No of standpipes that provide access of water to informal HH that meet agreed service standards for piped water	All	63	number	63	63	63	63	63	63	63	63	63	63

2013/2014

DRAFT TOPLEVEL SDBIP

	MUNICIPAL LINK			KPI/MEASUREMENT			Base line	KPI Target Type	Annual Target	Q1	Q2	Q3	Q4	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018	
	Strategic objective	Key performance area	Predetermined objective	Activity	Unit of measurement	Ward no				Target	Target	Target	Target	Target	Target	Target	Target	Target	Target
COMMUNITY SERVICES																			
	To create a healthy, safe and secure environment for the people of Mossel Bay	Sport, Recreation and Culture	To provide new and maintain existing sports grounds	Recreational areas including sports fields are maintained measured by the % of the maintenance budget spent	% of park and recreation maintenance budget spent	All	90%	percentage	90%	10%	40%	60%	90%	90%	90%	90%	90%	90%	
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Spatial Development and Environment	To provide a compliant solid waste management service	Effective maintenance of refuse removal assets ito approved budget	% of waste management budget spent	All	90%	percentage	90%	10%	40%	60%	90%	90%	90%	90%	90%	90%	
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Sport, Recreation and Culture	To maintain disabled friendly beaches and achieve blue flag status	Complete projects to achieve blue flag status	Blue Flag status achieved at 4 beaches	All	3	number	4	0	4	0	0	4	4	4	4	4	
	To create a healthy, safe and secure environment for the people of Mossel Bay	Community Safety and Security	To provide traffic services, law enforcement and road safety awareness education in terms of the legislation to the community	Road safety education interventions	Number of interventions	All	48	number	48	12	12	12	12	48	48	48	48	48	

2013/2014

DRAFT TOPLEVEL SDBIP

	MUNICIPAL LINK			KPI/MEASUREMENT			Base line	KPI Target Type	Annual Target	Q1	Q2	Q3	Q4	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018	
	Strategic objective	Key performance area	Predetermined objective	Activity	Unit of measurement	Ward no				Target	Target	Target	Target	Target	Target	Target	Target	Target	Target
COMMUNITY SERVICES																			
	To create a healthy, safe and secure environment for the people of Mossel Bay	Community Safety and Security	To provide a disaster ready service and upgrade existing firefighting equipment	Annually Review of the Disaster Management Plan incorporating risk reduction investigation to ensure level 1 compliance	Plan completed and submitted to Council	All	1	number	1	0	0	1	0	1	1	1	1	1	
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	To provide a compliant solid waste management service	Provision of refuse removal, refuse dumps and solid waste disposal to all informal areas on weekly basis	No of informal areas for which refuse is removed at least once a week	All	15	number	15	15	15	15	15	15	15	15	15	15	
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	To provide a compliant solid waste management service	Monthly provision of free basic refuse removal in terms of the equitable share requirements to indigent households	No of indigent HH receiving free basic refuse removal monthly	All	6500	number	6500	6500	6500	6500	6500	6500	6500	6500	6500	6500	
	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	To provide a compliant solid waste management service	Provision of refuse removal, refuse dumps and solid waste disposal to all formal areas on weekly basis	No of formal HH for which refuse is removed at least once a week	All	23621	number	23621	23621	23621	23621	23621	23621	23621	23621	23621	23621	

2013/2014

DRAFT TOPLEVEL SDBIP

	MUNICIPAL LINK			KPI/MEASUREMENT			Base line	KPI Target Type	Annual Target	Q1	Q2	Q3	Q4	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	
	Strategic objective	Key performance area	Predetermined objective	Activity	Unit of measurement	Ward no				Target	Target	Target	Target	Target	Target	Target	Target	Target	Target
DEVELOPMENT AND PLANNING																			
	To facilitate access to affordable and quality housing to all the residents of Mossel Bay	Land and Integrated Human Settlements	To provide housing opportunities by means of serviced sites or top structures or rental units	Formalise the existing informal settlements in line with National & Provincial policies measured ito % of DORA allocation spent as set in terms of agreed targets	% of DORA allocation spent as set in terms of agreed targets	All	95%	percentage	95%	10%	40%	60%	95%	95%	95%	95%	95%	95%	
	To facilitate access to affordable and quality housing to all the residents of Mossel Bay	Land and Integrated Human Settlements	To provide housing opportunities by means of serviced sites or top structures or rental units	Update the Integrated Human Settlement Plan	Plan submitted to Council	All	1	number	1	0	0	0	1	1	1	1	1	1	
	To facilitate access to affordable and quality housing to all the residents of Mossel Bay	Land and Integrated Human Settlements	To provide housing opportunities by means of serviced sites or top structures or rental units	Communication of the annual approved Integrated Human Settlement Plan	No of workshops with the community	All	6	number	6	3	3	0	0	6	6	6	6	6	
	To create an enable environment for economic growth in the tourism industry and uplifting communities	Spatial Development and Environment	To manage land use in the Mossel Bay municipal area	Implementation of the Coastal Management Strategy	No of projects completed as identified in strategy	All	15	number	3	0	0	0	3	3	3	3	3	3	

2013/2014 DRAFT TOPLEVEL SDBIP

	MUNICIPAL LINK			KPI/MEASUREMENT						Q1	Q2	Q3	Q4	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018
	Strategic objective	Key performance area	Predetermined objective	Activity	Unit of measurement	Ward no												
DEVELOPMENT AND PLANNING																		
	To create an enable environment for economic growth in the tourism industry and uplifting communities	Spatial Development and Environment	To manage land use in the Mossel Bay municipal area	Drafting and approval of the of the outdoor advertising policy by 30 September 2014	Policy submitted to Council for approval	All	1	number	1	1	0	0	0	1	1	1	1	1
	To create an enable environment for economic growth in the tourism industry and uplifting communities	Spatial Development and Environment	To manage land use in the Mossel Bay municipal area	Revision of zoning scheme plan by 30 June 2014	Revised plan submitted to Council	All	1	number	1	0	0	0	1	1	1	1	1	1
	To create an enable environment for economic growth in the tourism industry and uplifting communities	Spatial Development and Environment	To manage land use in the Mossel Bay municipal area	Revision of capital contribution policy 31 March 2014	Revised policy submitted to Council by 31 March 2014	All	1	number	1	0	0	1	0	1	1	1	1	1

7.14. *Legislative compliance status*

Compliance with the MFMA requirements has been substantially adhered to through the following activities:

- *Budget and Treasury Office:* This office has been established in accordance with the MFMA.
- *Budgeting:* The annual budget is prepared in accordance with the MFMA and National Treasury regulations and requirements.
- *Financial reporting:* 100% compliance with regards to monthly, quarterly and annual reporting to the Executive Mayor, Mayoral Committee, Council, Provincial Government and National Treasury.
- *Annual Financial Statements:* The financial statements are prepared in accordance with the Standards of Generally Recognised Accounting Practices (GRAP) prescribed by the Minister of Finance.
- *Annual report:* The annual report is prepared in accordance with the MFMA and National Treasury requirements.



7.15. Other supporting documentation

The following tables provide supporting information to the Annual Budget Tables as prescribed by the Budget and Reporting Regulations:

WC043 Mossel Bay - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand									
REVENUE ITEMS:									
Property rates									
Total Property Rates	56,989	66,598	74,559	82,127	81,499	81,499	86,574	92,038	97,917
less Revenue Foregone	1,848	1,713	2,813	3,002	4,072	4,072	4,243	4,498	4,768
Net Property Rates	55,141	64,886	71,746	79,125	77,427	77,427	82,331	87,540	93,149
Service charges - electricity revenue									
Total Service charges - electricity revenue	171,939	209,889	257,360	275,388	281,628	281,628	286,000	303,000	321,000
less Revenue Foregone									
Net Service charges - electricity revenue	171,939	209,889	257,360	275,388	281,628	281,628	286,000	303,000	321,000
Service charges - water revenue									
Total Service charges - water revenue	49,780	62,160	80,560	83,215	83,100	83,100	89,573	94,000	100,000
less Revenue Foregone									
Net Service charges - water revenue	49,780	62,160	80,560	83,215	83,100	83,100	89,573	94,000	100,000
Service charges - sanitation revenue									
Total Service charges - sanitation revenue	46,310	47,791	52,237	53,445	54,070	54,070	57,563	61,261	65,331
less Revenue Foregone									
Net Service charges - sanitation revenue	46,310	47,791	52,237	53,445	54,070	54,070	57,563	61,261	65,331
Service charges - refuse revenue									
Total refuse removal revenue	27,158	31,646	35,394	38,530	38,974	38,974	41,459	44,518	47,903
Total landfill revenue									
less Revenue Foregone									
Net Service charges - refuse revenue	27,158	31,646	35,394	38,530	38,974	38,974	41,459	44,518	47,903
Other Revenue by source									
List other revenue by source	108,398	13,366	50,361	25,758	26,278	26,278	22,914	22,122	22,025
Total 'Other' Revenue	108,398	13,366	50,361	25,758	26,278	26,278	22,914	22,122	22,025
EXPENDITURE ITEMS:									
Employee related costs									
Basic Salaries and Wages	91,559	97,995	105,126	120,570	119,605	119,605	130,070	137,798	146,677
Pension and UIF Contributions	15,553	17,130	18,873	23,111	22,443	22,443	25,091	26,470	28,144
Medical Aid Contributions	7,352	7,621	7,956	9,488	9,478	9,478	10,084	10,689	11,437
Overtime	8,177	8,362	6,788	7,678	7,401	7,401	7,450	7,904	8,546
Executive packages	6,946	6,772	7,178	7,305	7,305	7,305	7,649	8,147	8,635
Motor Vehicle Allowance	3,401	3,553	4,301	4,604	4,836	4,836	4,852	5,131	5,505
Cellphone Allowance									
Housing Allowances	1,006	892	909	1,159	1,150	1,150	1,123	1,168	1,215
Other benefits and allowances	3,853	4,122	5,421	4,505	4,912	4,912	4,634	4,903	5,220
Payments in lieu of leave	1,869	3,167	1,166	1,380	1,380	1,380	2,349	2,513	2,714
Long service awards	1,294	1,406	1,427	1,539	1,539	1,539	1,451	1,567	1,692
Post-retirement benefit obligations	13,878	10,387	11,734	12,883	12,883	12,883	20,259	21,677	22,978
sub-total	154,888	161,407	170,877	194,223	192,932	192,932	215,012	227,967	242,763
Less: Employees costs capitalised to PPE	930	879	262	1,180	1,180	1,180	1,704	1,875	2,062
Total Employee related costs	153,958	160,528	170,616	193,043	191,752	191,752	213,308	226,093	240,701
Contributions recognised - capital									
List contributions by contract									
Total Contributions recognised - capital	-	-	-	-	-	-	-	-	-

WC043 Mossel Bay - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand									
Depreciation & asset impairment									
Depreciation of Property, Plant & Equipment	25,733	32,201	43,163	48,690	56,791	56,791	59,567	63,554	70,430
Lease amortisation	154	20	41	14	98	98	95	95	92
Capital asset impairment									
Depreciation resulting from revaluation of PPE									
Total Depreciation & asset impairment	25,887	32,221	43,204	48,704	56,888	56,888	59,663	63,649	70,521
Bulk purchases									
Electricity Bulk Purchases	100,034	125,374	159,227	182,096	179,495	179,495	192,060	206,465	221,949
Water Bulk Purchases	5,469	16,581	8,139	12,600	11,000	11,000	11,600	12,000	12,500
Total bulk purchases	105,503	141,956	167,366	194,696	190,495	190,495	203,660	218,465	234,449
Transfers and grants									
Cash transfers and grants	2,673	3,134	3,019	5,500	5,565	5,565	5,447	6,679	7,878
Non-cash transfers and grants	-	-	-	-	-	-	-	-	-
Total transfers and grants	2,673	3,134	3,019	5,500	5,565	5,565	5,447	6,679	7,878
Contracted services									
Agency Paym-Account Print	351	430	359	587	587	587	590	620	657
AMR System	304	271	251	330	330	330	350	371	390
Agency payments - Beautification of CBD	-	-	38	40	20	20	40	41	41
Agency Payments - Cash Transit	-	187	176	211	221	221	228	230	241
Agency Payments-Cleansing Serv	2,360	2,081	958	2,050	3,530	3,530	3,340	3,440	3,543
Agency Payment-Cut of Grass	4,517	3,875	4,520	4,180	4,141	4,141	4,305	4,434	4,567
Agency Payments - Desalination Plant	-	-	3,305	4,559	4,159	4,159	4,517	4,742	4,980
Agency Payments-Gardening Serv	78	64	118	180	120	120	120	133	141
Agency Paym-Info Sys Maint	161	185	176	345	280	280	515	536	557
Agency Paym-Internal Auditors	540	815	826	1,059	1,059	1,059	1,225	1,323	1,402
Agency Payments-life Saving	876	889	929	980	980	980	1,039	1,122	1,178
Agency Paym-Meter Readings	727	912	1,036	1,162	1,162	1,162	1,177	1,212	1,285
Agency Paym-Prepaid System	4,110	4,063	5,301	5,700	6,000	6,000	6,200	6,386	6,578
Agency Paym-Refuse Recycling	88	81	88	200	130	130	250	270	302
Agency Paym-Refuse Removal	2,733	3,164	3,553	3,600	3,850	3,850	4,000	4,200	4,326
Agency Payments - R.O. Plant	-	2,500	3,680	2,933	2,933	2,933	436	458	494
Agency Payments-Sanitation Ser	726	1,022	765	800	1,500	1,500	1,600	1,680	1,747
Agency Paym-Security Services	927	1,247	810	982	1,560	1,560	1,287	1,326	1,379
Agency Paym-Transport Co.	553	138	180	331	356	356	351	369	383
Agency Paym-Add. Valuations	259	242	126	420	450	450	400	436	484
Agency Payment-Washing Linen	28	37	38	40	40	40	40	42	47
Concessionary Fees- Indigent	157	145	177	195	195	195	232	246	268
sub-total	19,496	22,346	27,411	30,884	33,602	33,602	32,241	33,616	34,991
Allocations to organs of state:									
Electricity									
Water									
Sanitation									
Other									
Total contracted services	19,496	22,346	27,411	30,884	33,602	33,602	32,241	33,616	34,991
Other Expenditure By Type									
Collection costs	3,363	4,728	5,810	6,600	6,200	6,200	6,606	6,870	7,214
Contributions to 'other' provisions	533	-	15,224	0	0	0	0	0	0
Consultant fees	1,820	1,696	1,193	2,477	3,213	3,213	2,781	2,784	2,787
Audit fees	2,551	2,553	2,748	3,044	3,044	3,044	3,200	3,360	3,494
General expenses	41,441	50,741	68,236	64,847	65,273	65,273	62,603	66,370	69,572
Contributions to reserves	-	-	-	-	-	-	-	-	-
Other Transfers	20,759	26,011	25,819	39,516	35,725	35,725	39,926	43,631	48,201
Repairs and Maintenance	29,781	28,619	40,622	42,893	42,800	42,800	38,756	40,575	42,482
Topstructures	15,421	20,563	16,933	18,252	23,186	23,186	65,075	-	-
Fuel&Oil	3,806	4,216	5,219	5,792	5,770	5,770	6,192	6,440	6,697
Fair Value adjustment	186,421	-	465,719	-	1,500	1,500	1,500	1,560	1,622
Desalination plant - PetroSA	-	64,011	2,890	-	9,197	9,197	-	-	-
Actuarial loss	5,340	3,715	38,617	1,500	2,500	2,500	1,500	1,590	1,670
Total 'Other' Expenditure	311,237	206,852	689,029	184,920	198,409	198,409	228,139	173,181	183,739
Repairs and Maintenance									
Employee related costs									
Other materials	8,010	7,698	10,926	11,537	11,512	11,512	10,424	10,913	11,426
Contracted Services	1,684	1,618	2,297	2,425	2,420	2,420	2,191	2,294	2,402
Other Expenditure	20,087	19,304	27,399	28,931	28,869	28,869	26,141	27,368	28,654
Total Repairs and Maintenance Expenditure	29,781	28,619	40,622	42,893	42,800	42,800	38,756	40,575	42,482

WC043 Mossel Bay - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Vote 1 - MUNICIPAL MANAGER	Vote 2 - CORPORATE SERVICES	Vote 3 - FINANCIAL SERVICES	Vote 4 - TECHNICAL SERVICES	Vote 5 - COMMUNITY SERVICES	Vote 6 - ELECTRICIT Y SERVICES	Vote 7 - DEVELOPME NT PLANNING & HOUSING	Total
R thousand								
Revenue By Source								
Property rates	–	–	83,019	(688)	–	–	–	82,331
Property rates - penalties & collection charges	–	–	1,650	–	–	–	–	1,650
Service charges - electricity revenue	–	–	–	–	–	286,000	–	286,000
Service charges - water revenue	–	–	–	89,573	–	–	–	89,573
Service charges - sanitation revenue	–	–	–	57,563	–	–	–	57,563
Service charges - refuse revenue	–	–	–	–	41,459	–	–	41,459
Service charges - other	–	5	385	10,683	7,514	8,586	4,161	31,335
Rental of facilities and equipment	–	800	3	72	3,091	–	1,392	5,358
Interest earned - external investments	14,000	–	–	–	–	–	80	14,080
Interest earned - outstanding debtors	12	–	–	–	–	–	261	273
Dividends received	–	–	–	–	–	–	–	–
Fines	–	–	–	–	6,072	–	10	6,082
Licences and permits	–	–	–	–	4,844	–	–	4,844
Agency services	–	–	–	–	–	–	–	–
Other revenue	15,128	227	3,258	3,079	387	600	236	22,914
Transfers recognised - operational	10,375	1,180	1,057	27,118	10,665	2,410	65,550	118,355
Gains on disposal of PPE	4	3	5	21	24	5	5	67
Total Revenue (excluding capital transfers and	39,519	2,215	89,377	187,421	74,055	297,601	71,695	761,883
Expenditure By Type								
Employee related costs	30,110	17,890	23,696	42,231	67,922	16,933	14,526	213,308
Remuneration of councillors	9,200	–	–	–	–	–	–	9,200
Debt impairment	–	–	2,501	8,274	1,770	1,608	560	14,713
Depreciation & asset impairment	519	1,340	1,515	35,066	8,915	7,045	5,263	59,663
Finance charges	192	11	131	2,473	12	2	7	2,826
Bulk purchases	–	–	–	11,600	–	192,060	–	203,660
Other materials	33	64	16	9,796	845	164	7	10,924
Contracted services	670	167	1,666	7,799	14,540	7,369	30	32,241
Transfers and grants	909	–	–	3,116	1,173	–	250	5,447
Other expenditure	19,958	5,371	(438)	75,313	38,762	19,856	69,317	228,139
Loss on disposal of PPE	204	22	35	36	73	20	10	399
Total Expenditure	61,794	24,864	29,121	195,704	134,011	245,057	89,969	780,521
Surplus/(Deficit)	(22,275)	(22,649)	60,256	(8,283)	(59,957)	52,544	(18,275)	(18,638)
Transfers recognised - capital	–	20	–	19,456	1,754	3,021	–	24,252
Contributions recognised - capital	–	–	–	–	–	–	–	–
Contributed assets	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(22,275)	(22,629)	60,256	11,173	(58,202)	55,565	(18,275)	5,613

WC043 Mossel Bay - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand									
ASSETS									
Call investment deposits									
Call deposits < 90 days									
Other current investments > 90 days	187,000	165,000	170,000	205,000	205,000	205,000	210,000	215,000	220,000
Total Call investment deposits	187,000	165,000	170,000	205,000	205,000	205,000	210,000	215,000	220,000
Consumer debtors									
Consumer debtors	50,898	55,631	68,368	54,121	54,121	54,121	60,000	62,500	65,000
Less: Provision for debt impairment	(14,810)	(16,300)	(28,718)	(34,070)	(34,070)	(34,070)	(36,783)	(38,085)	(40,499)
Total Consumer debtors	36,088	39,331	39,650	20,051	20,051	20,051	23,217	24,415	24,501
Debt impairment provision									
Balance at the beginning of the year	26,280	27,469	33,459	31,070	31,070	31,070	34,070	36,783	38,085
Contributions to the provision	11,324	18,405	18,463	14,000	14,000	14,000	14,713	15,302	15,914
Bad debts written off	(10,136)	(12,414)	(22,303)	(11,000)	(11,000)	(11,000)	(12,000)	(14,000)	(13,500)
Balance at end of year	27,469	33,459	29,619	34,070	34,070	34,070	36,783	38,085	40,499
Property, plant and equipment (PPE)									
PPE at cost/valuation (excl. finance leases)	1,227,332	1,375,077	1,496,421	1,389,509	1,394,396	1,394,396	1,603,556	1,635,627	1,668,340
Leases recognised as PPE									
Less: Accumulated depreciation	246,879	282,099	286,147	335,705	335,705	335,705	345,809	409,458	479,979
Total Property, plant and equipment (PPE)	980,453	1,092,977	1,210,274	1,053,804	1,058,692	1,058,692	1,257,747	1,226,169	1,188,360
LIABILITIES									
Current liabilities - Borrowing									
Short term loans (other than bank overdraft)									
Current portion of long-term liabilities	1,681	1,160	2,898	1,250	1,250	1,250	2,700	2,500	2,300
Total Current liabilities - Borrowing	1,681	1,160	2,898	1,250	1,250	1,250	2,700	2,500	2,300
Trade and other payables									
Trade and other creditors	76,000	125,447	82,572	75,000	75,000	75,000	80,000	75,000	70,000
Unspent conditional transfers	13,754	23,987	19,128	10,000	10,000	10,000	9,500	9,000	8,000
VAT	2,315	-	-	2,500	2,500	2,500	1,500	1,000	1,000
Total Trade and other payables	92,068	149,435	101,699	87,500	87,500	87,500	91,000	85,000	79,000
Non current liabilities - Borrowing									
Borrowing	573	495	28,459	27,389	27,389	27,389	26,000	25,000	24,000
Finance leases (including PPP asset element)	1,522	522	1,760	1,350	1,350	1,350	1,100	900	700
Total Non current liabilities - Borrowing	2,096	1,017	30,219	28,739	28,739	28,739	27,100	25,900	24,700
Provisions - non-current									
Retirement benefits	73,329	84,664	137,081	85,000	85,000	85,000	120,000	125,000	130,000
List other major provision items									
Refuse landfill site rehabilitation	600	14,605	36,094	13,500	13,500	13,500	35,000	32,000	30,000
Other	6,826	7,084	15,445	7,100	7,100	7,100	12,500	11,500	10,000
Total Provisions - non-current	80,756	106,352	188,621	105,600	105,600	105,600	167,500	168,500	170,000
CHANGES IN NET ASSETS									
Accumulated Surplus/(Deficit)									
Accumulated Surplus/(Deficit) - opening balance	1,370,577	1,387,397	1,785,770	1,649,743	1,649,743	1,649,743	1,482,863	1,467,215	1,468,781
GRAP adjustments	(6,455)	204,981	(2,029)						
Restated balance	1,364,122	1,592,377	1,783,740	1,649,743	1,649,743	1,649,743	1,482,863	1,467,215	1,468,781
Surplus/(Deficit)	(5,698)	142,471	(423,361)	38,421	42,551	42,551	5,613	6,084	169
Appropriations to Reserves	(49,217)	(47,602)	(64,012)	(50,000)	(50,000)	(50,000)	(66,000)	(69,000)	(76,000)
Transfers from Reserves	78,189	98,523	74,494	80,000	80,000	80,000	72,500	71,500	71,600
Depreciation offsets									
Other adjustments				122,926	102,394	102,394	(27,761)	(7,018)	(22,385)
Accumulated Surplus/(Deficit)	1,387,397	1,785,770	1,370,863	1,841,090	1,824,688	1,824,688	1,467,215	1,468,781	1,442,165
Reserves									
Housing Development Fund	8,482	7,146	2,238	2,800	2,800	2,800	2,400	1,700	1,500
Capital replacement	74,209	24,624	52,870	(896)	(896)	(896)	33,799	31,943	36,827
Self-insurance									
Other reserves									
Revaluation									
Total Reserves	82,691	31,770	55,108	1,904	1,904	1,904	36,199	33,643	38,327
TOTAL COMMUNITY WEALTH/EQUITY	1,470,087	1,817,539	1,425,970	1,842,993	1,826,592	1,826,592	1,503,414	1,502,424	1,480,491

WC043 Mossel Bay - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	2001 Census	2007 Survey	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
				Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics										
Population		71,494	117,842	117,842	117,842	125,000	127,500	89,430	89,430	89,430
Females aged 5 - 14		6,224	8,848	8,848	8,848	6,400	6,528	6,622	6,622	6,622
Males aged 5 - 14		6,335	9,239	9,239	9,239	6,900	7,038	6,486	6,486	6,486
Females aged 15 - 34		11,706	19,143	19,143	19,143	11,600	11,832	14,321	14,321	14,321
Males aged 15 - 34		12,385	25,388	25,388	25,388	13,300	13,566	14,468	14,468	14,468
Unemployment		7,261	11,808	11,808	11,808	6,000	7,254	2,641	2,641	2,641
Monthly household income (no. of households)	1, 12									
No income								32,214	32,214	32,214
R1 - R1 600								18,949	18,949	18,949
R1 601 - R3 200								7,392	7,392	7,392
R3 201 - R6 400								5,503	5,503	5,503
R6 401 - R12 800								4,615	4,615	4,615
R12 801 - R25 600								3,092	3,092	3,092
R25 601 - R51 200								1,106	1,106	1,106
R52 201 - R102 400								362	362	362
R102 401 - R204 800								135	135	135
R204 801 - R409 600								88	88	88
R409 601 - R819 200										
> R819 200										
Unspecified								15,974	15,974	15,974
Poverty profiles (no. of households)										
< R2 060 per household per month	13									
Insert description	2									
Household/demographics (000)										
Number of people in municipal area						125,000	127,500	89,430	89,430	89,430
Number of poor people in municipal area						15,500	15,810			
Number of households in municipal area				26,074	26,856	28,655	29,228			
Number of poor households in municipal area				8,120	8,688	6,929	7,068	28,025	28,025	28,025
Definition of poor household (R per month)				4,000	4,000	4,000	4,000			
Housing statistics	3									
Formal				25,568	26,709	24,443	24,932			
Informal						4,212	4,297			
Total number of households				25,568	26,709	28,655	29,229	-	-	-
Dwellings provided by municipality	4				389	288				
Dwellings provided by province/s						512	350			
Dwellings provided by private sector	5									
Total new housing dwellings				-	389	800	350	-	-	-
Economic	6									
Inflation/inflation outlook (CPIX)										
Interest rate - borrowing				N/A	N/A	5.9%	5.7%	5.8%	5.9%	6.0%
Interest rate - investment				5.8%	5.5%	5.5%	5.8%	5.5%	5.4%	5.5%
Remuneration increases				8.5%	7.5%	7.5%	6.5%	6.9%	6.5%	6.5%
Consumption growth (electricity)										
Consumption growth (water)										
Collection rates	7									
Property tax/service charges				97.0%	96.0%	95.0%	112.0%	97.0%	98.0%	98.0%
Rental of facilities & equipment				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - external investments				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors				N/A	N/A	N/A	N/A	N/A	N/A	N/A
Revenue from agency services				N/A	N/A	N/A	N/A	N/A	N/A	N/A

WC043 Mossel Bay - Supporting Table SA11 Property rates summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Valuation:									
Date of valuation:	01/07/2009	01/07/2010	01/07/2011	01/07/2012					
Financial year valuation used	Yes	Yes	Yes	Yes			Yes		
Municipal by-laws s6 in place? (Y/N)									
Municipal/assistant valuer appointed? (Y/N)									
Municipal partnership s38 used? (Y/N)	No	No	No	No			No		
No. of assistant valuers (FTE)	-	-	-	-			-	-	-
No. of data collectors (FTE)	7	7	7	7			7	7	7
No. of internal valuers (FTE)	1	1	1	1			1	1	1
No. of external valuers (FTE)									
No. of additional valuers (FTE)	-	-	-	-	-	-			
Valuation appeal board established? (Y/N)									
Implementation time of new valuation roll (mths)	3	3		3					
No. of properties	33,048	34,605	35,605	35,439	35,914	35,914	35,863	36,221	36,584
No. of sectional title values	4,658	4,714	4,959	4,999	5,127	5,127	5,281	5,598	5,934
No. of unreasonably difficult properties s7(2)	-	-	-	-	-	-			
No. of supplementary valuations	3	3	3	2	2	2	3	3	3
No. of valuation roll amendments	-	-	-	-	-	-			
No. of objections by rate payers									
No. of appeals by rate payers									
No. of successful objections									
No. of successful objections > 10%									
Supplementary valuation									
Public service infrastructure value (Rm)	38	41	45	49	47	47	48	51	54
Municipality owned property value (Rm)	622	622	580	587	644	644	663	703	745
Valuation reductions:									
Valuation reductions-public infrastructure (Rm)									
Valuation reductions-nature reserves/park (Rm)									
Valuation reductions-mineral rights (Rm)									
Valuation reductions-R15,000 threshold (Rm)		508	510	512	512	512	543	576	610
Valuation reductions-public worship (Rm)		199	202	245	245	245	252	267	283
Valuation reductions-other (Rm)		1,186	1,208	1,160	1,160	1,160	1,230	1,303	1,382
Total valuation reductions:	-	1,893	1,919	1,917	1,917	1,917	2,025	2,146	2,275
Total value used for rating (Rm)	29,658	31,635	31,528	32,631	32,861	32,861	33,847	35,878	38,030
Total land value (Rm)	10,708	13,774	13,387	13,690	13,740	13,740	14,152	15,001	15,902
Total value of improvements (Rm)	18,950	17,861	18,135	18,941	19,121	19,121	19,695	20,876	22,129
Total market value (Rm)	59,315	31,635	31,523	32,631	32,861	32,861	33,847	35,878	38,030
Rating:									
Residential rate used to determine rate for other categories? (Y/N)									
Differential rates used? (Y/N)									
Limit on annual rate increase (s20)? (Y/N)									
Special rating area used? (Y/N)				yes			yes		
Phasing-in properties s21 (number)	No	No							
Rates policy accompanying budget? (Y/N)	yes	yes		yes			yes		
Fixed amount minimum value (R'000)	No	No							
Non-residential prescribed ratio s19? (%)									
Rate revenue:									
Rate revenue budget (R'000)	52,691	64,540	74,179	78,925	78,925	78,925	82,712	87,675	92,935
Rate revenue expected to collect (R'000)	51,110	63,830	75,514	83,660	83,660	83,660	83,539	88,551	93,864
Expected cash collection rate (%)	96.0%	98.9%	101.8%	101.6%	101.6%	101.6%	101.0%	101.0%	101.0%
Special rating areas (R'000)				-			-	-	-
Rebates, exemptions - indigent (R'000)									
Rebates, exemptions - pensioners (R'000)	129	341	450	412	822	822	847	898	952
Rebates, exemptions - bona fide farm. (R'000)	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)	1,715	2,053	2,363	2,590	2,613	2,613	2,691	2,853	3,024
Phase-in reductions/discounts (R'000)									
Total rebates, exemptns, reductns, discs (R'000)	1,844	2,176	2,813	3,002	3,435	3,435	3,538	3,750	3,975

WC043 Mossel Bay - Supporting Table SA12a Property rates by category (current year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/Its	Public benefit organs.	Mining Props.
Current Year 2012/13																
Valuation:																
No. of properties	30,933		897	1,134	190	2,066	241	274							36	
No. of sectional title property values	4,885		229			11		2								
No. of unreasonably difficult properties s7(2)																
No. of supplementary valuations																
Supplementary valuation (Rm)	2		2	2	2	2	2	2							2	
No. of valuation roll amendments																
No. of objections by rate-payers																
No. of appeals by rate-payers																
No. of appeals by rate-payers finalised																
No. of successful objections																
No. of successful objections > 10%																
Estimated no. of properties not valued																
Years since last valuation																
Frequency of valuation (select)	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value
Base of valuation (select)	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved
Phasing-in properties s21 (number)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Combination of rating types used? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)																
Valuation reductions-nature reserves/park (Rm)																
Valuation reductions-mineral rights (Rm)																
Valuation reductions-R15,000 threshold (Rm)	511							4								
Valuation reductions-public worship (Rm)	245															
Valuation reductions-other (Rm)	1,083							9								
Total valuation reductions:																
Total value used for rating (Rm)	25,788		3,243	1,565	470	644	47	491							109	
Total land value (Rm)	10,529		905	1,152	183	479	31	180							34	
Total value of improvements (Rm)	15,259		2,338	413	287	165	15	311							75	
Total market value (Rm)	25,788	-	3,243	1,565	470	644	47	491							109	
Rating:																
Average rate	0.002402		0.004804	0.000601	0.000601	-	0.003363	0.000721							0.000601	
Rate revenue budget (R '000)	62,720		15,854	1,390	279		157	354							65	
Rate revenue expected to collect (R'000)	63,723		16,107	1,399	280	-	158	356							66	
Expected cash collection rate (%)	101.6%		101.6%	101.6%	101.6%		101.6%	101.6%							101.6%	
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)	-															
Rebates, exemptions - pensioners (R'000)	776															
Rebates, exemptions - bona fide farm. (R'000)																
Rebates, exemptions - other (R'000)	2,608															
Phase-in reductions/discounts (R'000)																
Total rebates, exemptions, reductions, discounts (R'000)																

WC043 Mossel Bay - Supporting Table SA12b Property rates by category (budget year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/Its	Public benefit organs.	Mining Props.
Budget Year 2013/14																
Valuation:																
No. of properties	31,242		906	1,134	192	2,087	243	277							36	
No. of sectional title property values	5,032		236			11		2								
No. of unreasonably difficult properties s7(2)																
No. of supplementary valuations																
Supplementary valuation (Rm)	3	3	3	3	3	3	3	3							3	
No. of valuation roll amendments																
No. of objections by rate-payers																
No. of appeals by rate-payers																
No. of appeals by rate-payers finalised																
No. of successful objections																
No. of successful objections > 10%																
Estimated no. of properties not valued																
Years since last valuation																
Frequency of valuation (select)	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value
Base of valuation (select)	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved	and & Approved
Phasing-in properties s21 (number)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Combination of rating types used? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)																
Valuation reductions-nature reserves/park (Rm)																
Valuation reductions-mineral rights (Rm)																
Valuation reductions-R15,000 threshold (Rm)	526							4								
Valuation reductions-public worship (Rm)	252															
Valuation reductions-other (Rm)	1,116							10								
Total valuation reductions:																
Total value used for rating (Rm)	26,562	-	3,340	1,612	485	663	48	506							112	
Total land value (Rm)	10,845	-	932	1,186	189	494	32	186							35	
Total value of improvements (Rm)	15,717	-	2,408	426	296	170	16	320							78	
Total market value (Rm)	26,562	-	3,340	1,612	485	663	48	506							112	
Rating:																
Average rate	0.002546	-	0.005092	0.000637	0.000637	-	0.003565	0.000764							0.000637	
Rate revenue budget (R '000)	64,602	-	16,329	1,432	287	-	162	364							67	
Rate revenue expected to collect (R'000)	65,635	-	16,591	1,440	289	-	163	367							68	
Expected cash collection rate (%)	101.6%		101.6%	101.6%	101.6%	%	101.6%	101.6%							101.6%	
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)																
Rebates, exemptions - pensioners (R'000)	799															
Rebates, exemptions - bona fide farm. (R'000)																
Rebates, exemptions - other (R'000)	2,687															
Phase-in reductions/discounts (R'000)																
Total rebates, exemptions, reductions, discounts (R'000)																

WC043 Mossel Bay - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Property rates (rate in the Rand)	1								
Residential properties		Residential Rates	0.001763	0.002093	0.002356	0.002402	0.002546	0.002699	0.002861
Residential properties - vacant land		Residential Rates	0.001763	0.002093	0.002356	0.002402	0.002546	0.002699	0.002861
Formal/informal settlements		Accommodation Rates	0	0.003171	0.003298	0.003363	0.003565	0.003779	0.004005
Small holdings		Residential Rates	0.001763	0.002093	0.002356	0.002356	0.002497	0.002647	0.002806
Farm properties - used									
Farm properties - not used		Agricultural Rates	0.000441	0.000523	0.000589	0.000601	0.000637	0.000675	0.000716
Industrial properties		Agricultural Rates	0.000441	0.000523	0.000589	0.000601	0.000637	0.000675	0.000716
Business and commercial properties		Commercial Rates	0.004156	0.004530	0.004711	0.004804	0.005092	0.005398	0.005722
Communal land - residential		Commercial Rates	0.004156	0.004530	0.004711	0.004804	0.005092	0.005398	0.005722
Communal land - small holdings		Residential Rates	0.001763	0.002093	0.002356	0.002402	0.002546	0.002699	0.002861
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties		Agricultural Business	0	0.003171	0.003298	0.003363	0.003565	0.003779	0.004005
Municipal properties									
Public service infrastructure		Government Rates	0.000441	0.000523	0.000589	0.003363	0.003565	0.003779	0.004005
Privately owned towns serviced by the		Municipal Rates	0	0	0	0	-	-	-
State trust land		Government Rates	0.000441	0.000523	0.000589	0.000601	0.000637	0.000675	0.000716
Restitution and redistribution properties		Public Serv Infrastructure	0.000441	0.000523	0.000589	0.000601	0.000637	0.000675	0.000716
Protected areas		Vlees Bay Rates	0.000521	0.000628	0.000707	0.000721	0.000764	0.000810	0.000859
National monuments properties									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			35,000	35,000	35,000	35,000	35,000	35,000	35,000
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption			30% & 50%	30% & 50%	30% & 50%	30% & 50%	30% & 50%	30% & 50%	30% & 50%
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/flat fee (Rands/month)		Basic Charge	85	96	105	114	121	128	137
Service point - vacant land (Rands/month)		0 - 6 kl	-	-	-	-	-	-	-
Water usage - flat rate tariff (c/kl)		7 - 20kl	4	4	5	5	6	6	6
Water usage - life line tariff		21 - 30kl	4	5	7	8	8	8	9
Water usage - Block 1 (c/kl)		31 - 45kl	4	6	9	10	10	11	12
Water usage - Block 2 (c/kl)		41 - 45kl	5	9	12	10	10	11	12
Water usage - Block 3 (c/kl)		46 - 50kl	5	9	12	13	14	15	16
Water usage - Block 4 (c/kl)		51 - 60kl	7	12	15	16	17	18	19
Other	2	61 - 80kl	7	15	18	19	21	22	23
> 80kl			10	20	24	26	27	29	31
Waste water tariffs									
Domestic									
Basic charge/flat fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/kl)									
Volumetric charge - Block 1 (c/kl)									
Volumetric charge - Block 2 (c/kl)									
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2	(fill in structure)							
Electricity tariffs									
Domestic									
Basic charge/flat fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE		Two part Tariff - Basic Fee	149	149	179	179	191	203	215
Life-line tariff - meter									
Life-line tariff - prepaid		FBF Indigent	50	50	50	50	50	50	50
Flat rate tariff - meter (c/kwh)		FBF normal households	20	20	20	20	20	20	20
Flat rate tariff - prepaid (c/kwh)		(describe structure)							
Meter - IBT Block 1 (c/kwh)									
Meter - IBT Block 2 (c/kwh)									
Meter - IBT Block 3 (c/kwh)		Two part Tariff - Consumption	1	1	1	1	1	1	1
Meter - IBT Block 4 (c/kwh)		One Part Tariff (prepaid)	1	1	1	1	1	1	1
Meter - IBT Block 5 (c/kwh)		Indigent Tariff	1	1	1				
Prepaid - IBT Block 1 (c/kwh)		51 - 350kwh				1	1	1	1
Prepaid - IBT Block 2 (c/kwh)		351 - 600kwh				1	1	1	1
Prepaid - IBT Block 3 (c/kwh)		> 600kwh				1	1	1	2
Prepaid - IBT Block 4 (c/kwh)									
Prepaid - IBT Block 5 (c/kwh)									
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/flat fee									
80l bin - once a week									
250l bin - once a week									

WC043 Mossel Bay - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Exemptions, reductions and rebates (Rands)									
<i>[Insert lines as applicable]</i>									

WC043 Mossel Bay - Supporting Table SA14 Household bills

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14 % incr.	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		95.33	113.37	127.62	130.11	130.11	130.11	6.0%	137.92	146.19	154.96
Electricity: Basic levy		148.54	148.54	178.81	178.81	178.81	178.81	7.0%	191.33	202.81	214.97
Electricity: Consumption		522.00	637.00	767.00	852.00	852.00	852.00	7.0%	911.64	966.34	1,024.32
Water: Basic levy		85.48	95.74	105.31	113.73	113.73	113.73	6.0%	120.55	127.79	136.73
Water: Consumption		86.64	100.00	140.00	151.20	151.20	151.20	6.0%	160.27	169.89	181.78
Sanitation		145.62	145.62	154.36	154.36	154.36	154.36	6.0%	163.62	173.44	183.85
Refuse removal		67.47	77.69	85.35	92.18	92.18	92.18	6.0%	97.71	104.55	111.87
Other											
sub-total		1,151.08	1,317.96	1,558.45	1,672.39	1,672.39	1,672.39	6.6%	1,783.04	1,891.00	2,008.48
VAT on Services		147.81	168.64	198.64							
Total large household bill:		1,298.89	1,486.60	1,757.09	1,672.39	1,672.39	1,672.39	6.6%	1,783.04	1,891.00	2,008.48
% increase/-decrease		-	14.5%	18.2%	(4.8%)	-	-		6.6%	6.1%	6.2%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		66.11	76.49	88.35	90.08	90.08	90.08	6.0%	95.48	101.21	107.29
Electricity: Basic levy								7.0%	-	-	-
Electricity: Consumption		343.62	419.32	507.00	563.00	563.00	563.00	7.0%	602.41	638.55	676.87
Water: Basic levy		85.48	95.74	105.31	113.73	113.73	113.73	6.0%	120.55	127.79	136.73
Water: Consumption		68.59	76.00	95.00	110.00	110.00	110.00	6.0%	116.60	123.60	132.25
Sanitation		145.62	145.62	154.36	154.36	154.36	154.36	6.0%	163.62	173.44	183.85
Refuse removal		67.47	77.69	85.35	92.18	92.18	92.18	6.0%	97.71	104.55	111.87
Other											
sub-total		776.89	890.86	1,035.37	1,123.35	1,123.35	1,123.35	6.5%	1,196.38	1,269.14	1,348.85
VAT on Services		99.51	114.01	132.30							
Total small household bill:		876.40	1,004.87	1,167.67	1,123.35	1,123.35	1,123.35	6.5%	1,196.38	1,269.14	1,348.85
% increase/-decrease		-	14.7%	16.2%	(3.8%)	-	-		6.5%	6.1%	6.3%
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates		36.67	43.60	49.08	50.04	50.04	50.04	6.0%	53.04	56.22	59.60
Electricity: Basic levy		-	-	-				7.0%	-	-	-
Electricity: Consumption		162.90	187.20	222.00	246.00	246.00	246.00	7.0%	263.22	279.01	295.75
Water: Basic levy		-	-	-				6.0%	-	-	-
Water: Consumption		-	-	-				6.0%	-	-	-
Sanitation		-	-	-	-	-	-	6.0%	-	-	-
Refuse removal		6.13	-	-				6.0%	-	-	-
Other											
sub-total		205.70	230.80	271.08	296.04	296.04	296.04	6.8%	316.26	335.24	355.35
VAT on Services		6.65	7.07	8.52							
Total small household bill:		212.35	237.87	279.60	296.04	296.04	296.04	6.8%	316.26	335.24	355.35
% increase/-decrease		-	12.0%	17.5%	5.9%	-	-		6.8%	6.0%	6.0%

WC043 Mossel Bay - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	94,912	221,284	62,448	62,240	59,487	59,487	67,206	71,722	61,760
Infrastructure - Road transport	16,871	16,939	18,388	24,980	25,096	25,096	20,789	10,881	4,779
Roads, Pavements & Bridges	15,206	13,885	18,307	19,520	19,301	19,301	19,519	10,881	4,309
Storm water	1,665	3,055	81	5,460	5,795	5,795	1,270	–	470
Infrastructure - Electricity	27,641	29,442	16,157	15,490	14,932	14,932	17,637	22,309	14,816
Generation	–	–	–	–	–	–	–	–	–
Transmission & Reticulation	27,141	29,442	15,937	15,440	14,932	14,932	17,327	21,979	14,366
Street Lighting	500	–	220	50	–	–	310	330	450
Infrastructure - Water	37,546	158,571	9,971	6,680	6,504	6,504	11,445	21,857	26,345
Dams & Reservoirs	800	400	–	3,500	3,470	3,470	1,000	1,290	–
Water purification	9,556	22,554	3,251	3,180	3,160	3,160	415	685	4,565
Reticulation	27,190	135,617	6,720	–	(126)	(126)	10,030	19,882	21,780
Infrastructure - Sanitation	11,657	14,312	16,174	13,080	10,946	10,946	17,014	14,475	12,970
Reticulation	–	–	11,417	–	(735)	(735)	11,164	8,555	9,910
Sewerage purification	11,657	14,312	4,757	13,080	11,681	11,681	5,850	5,920	3,060
Infrastructure - Other	1,197	2,020	1,758	2,010	2,010	2,010	320	2,200	2,850
Waste Management	1,194	1,890	1,625	1,910	1,910	1,910	320	2,200	2,850
Transportation	–	–	–	–	–	–	–	–	–
Gas	–	–	–	–	–	–	–	–	–
Other	3	130	133	100	100	100	–	–	–
Community	9,982	9,141	3,248	9,611	7,716	7,716	10,436	2,707	2,045
Parks & gardens	68	430	117	295	256	256	–	–	–
Sportsfields & stadia	3,021	1,737	268	800	(46)	(46)	5,806	1,282	430
Swimming pools	–	–	–	–	–	–	–	–	–
Community halls	409	59	30	300	183	183	285	115	95
Libraries	187	175	189	6,060	5,495	5,495	2,150	–	50
Recreational facilities	1,199	2,418	687	1,716	1,502	1,502	1,640	1,155	850
Fire, safety & emergency	1,015	1,930	231	160	144	144	250	100	620
Security and policing	2,150	(602)	197	90	62	62	235	55	–
Buses	–	–	–	–	–	–	–	–	–
Clinics	–	–	–	–	–	–	–	–	–
Museums & Art Galleries	–	–	–	–	–	–	–	–	–
Cemeteries	88	267	60	100	100	100	70	–	–
Social rental housing	–	–	–	–	–	–	–	–	–
Other	1,845	2,727	1,470	90	21	21	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Housing development	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Other assets	11,879	13,950	20,931	34,380	45,127	45,127	6,459	3,566	5,535
General vehicles	263	178	3,989	3,648	3,664	3,664	2,317	2,010	1,425
Specialised vehicles	–	–	–	–	150	150	–	–	–
Plant & equipment	115	–	509	351	395	395	514	38	20
Computers - hardware/equipment	468	839	188	808	803	803	1,331	1,050	3,500
Furniture and other office equipment	641	1,070	1,021	1,352	1,460	1,460	635	468	460
Abattoirs	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Civic Land and Buildings	3,600	183	231	255	505	505	97	–	130
Other Buildings	–	–	–	5,500	8,080	8,080	1,566	–	–
Other Land	–	150	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–	–	–	–
Other	6,792	11,530	14,993	22,465	30,071	30,071	–	–	–
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Computers - software & programming	–	–	–	–	–	–	–	–	–
Other (list sub-class)	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	116,773	244,375	86,627	106,231	112,330	112,330	84,101	77,995	69,340
Specialised vehicles	–	–	–	–	150	150	–	–	–
Refuse	–	–	–	–	150	150	–	–	–
Fire	–	–	–	–	–	–	–	–	–
Conservancy	–	–	–	–	–	–	–	–	–
Ambulances	–	–	–	–	–	–	–	–	–

WC043 Mossel Bay - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	28,992	14,927	20,360	10,612	11,466	11,466	13,360	22,034	28,696
Infrastructure - Road transport	20,296	8,525	18,616	3,032	3,886	3,886	9,630	18,434	24,296
Roads, Pavements & Bridges	7,702	7,525	13,717	1,782	2,541	2,541	5,680	12,384	12,672
Storm water	12,594	1,000	4,899	1,250	1,344	1,344	3,950	6,050	11,624
Infrastructure - Electricity	5,409	2,720	1,005	4,750	4,750	4,750	3,000	2,600	2,000
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	5,409	2,720	1,005	4,750	4,750	4,750	3,000	2,600	2,000
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	1,055	473	74	2,000	2,000	2,000	330	100	-
Dams & Reservoirs	-	-	-	500	500	500	-	-	-
Water purification	1,055	273	74	1,500	1,500	1,500	330	100	-
Reticulation	-	200	-	-	-	-	-	-	-
Infrastructure - Sanitation	1,832	3,023	665	530	530	530	100	600	2,100
Reticulation	-	-	-	-	-	-	-	500	2,000
Sewerage purification	1,832	3,023	665	530	530	530	100	100	100
Infrastructure - Other	400	186	-	300	300	300	300	300	300
Waste Management	400	186	-	300	300	300	300	300	300
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	339	1,236	2,375	4,680	4,833	4,833	2,430	1,050	750
Parks & gardens	40	-	-	-	-	-	-	-	-
Sportsfields & stadia	299	997	1,849	3,580	3,733	3,733	2,150	750	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	159	-	-	-	-	-	350
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	33	-	-	-	-	250	300	400
Fire, safety & emergency	-	206	366	1,100	1,100	1,100	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	30	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	-	490	2,338	1,525	1,525	150	-	300
General vehicles	-	-	-	1,600	1,600	1,600	-	-	-
Specialised vehicles	-	-	-	700	700	700	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	38	38	38	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	(813)	(813)	150	-	300
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	490	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other (list sub-class)	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing	29,332	16,163	23,225	17,630	17,823	17,823	15,940	23,084	29,746
Specialised vehicles	-	-	-	700	700	700	-	-	-
Refuse	-	-	-	200	200	200	-	-	-
Fire	-	-	-	500	500	500	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets as % of total capex	20.1%	6.2%	21.1%	14.2%	13.7%	13.7%	15.9%	22.8%	30.0%
Renewal of Existing Assets as % of deprecn"	113.3%	50.2%	53.8%	36.2%	31.3%	31.3%	26.7%	36.3%	42.2%

WC043 Mossel Bay - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	17,070	15,989	24,790	25,286	24,162	24,162	23,123	24,083	25,170
Infrastructure - Road transport	9,171	5,977	13,162	14,107	13,402	13,402	12,584	13,056	13,594
Roads, Pavements & Bridges	8,722	5,014	12,369	13,107	12,002	12,002	11,084	11,481	11,941
Storm water	448	963	793	1,000	1,400	1,400	1,500	1,575	1,654
Infrastructure - Electricity	3,559	5,597	6,981	3,812	4,452	4,452	4,469	4,662	4,895
Generation	2,199	4,777	5,769	2,496	3,018	3,018	3,032	3,153	3,311
Transmission & Reticulation	361	341	523	617	585	585	607	637	669
Street Lighting	999	479	689	700	850	850	830	872	915
Infrastructure - Water	3,121	2,883	3,312	5,357	4,292	4,292	4,093	4,258	4,445
Dams & Reservoirs	587	422	428	480	480	480	510	530	546
Water purification	533	664	826	1,027	857	857	913	949	997
Reticulation	2,000	1,798	2,058	3,850	2,955	2,955	2,670	2,779	2,901
Infrastructure - Sanitation	682	737	782	1,360	1,365	1,365	1,315	1,417	1,491
Reticulation	441	355	530	1,000	1,000	1,000	1,000	1,080	1,134
Sewerage purification	240	382	253	360	365	365	315	337	357
Infrastructure - Other	538	796	552	651	651	651	663	689	745
Waste Management	537	796	552	650	650	650	662	688	743
Transportation									
Gas									
Other	0	-	-	1	1	1	1	1	1
Community	3,912	3,953	6,353	6,436	7,226	7,226	3,861	4,107	4,332
Parks & gardens	681	345	939	971	723	723	729	774	814
Sportsfields & stadia	412	446	134	400	300	300	320	339	356
Swimming pools									
Community halls	309	397	337	420	250	250	300	318	334
Libraries	52	55	36	97	39	39	41	43	45
Recreational facilities	1,639	1,504	1,538	1,637	1,512	1,512	1,445	1,523	1,604
Fire, safety & emergency	497	589	423	609	466	466	474	508	541
Security and policing	279	330	368	550	550	550	550	600	635
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries	43	0	-	3	1	1	3	3	3
Social rental housing									
Other	-	286	2,579	1,750	3,384	3,384	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings									
Other									
Investment properties	-	-	-	-	-	-	-	-	-
Housing development									
Other									
Other assets	8,564	8,417	9,079	10,755	10,995	10,995	11,438	12,029	12,602
General vehicles	2,501	2,498	2,763	2,964	3,139	3,139	3,143	3,269	3,400
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	1,209	1,005	1,675	1,547	1,518	1,518	1,791	1,863	1,937
Computers - hardware/equipment	942	1,040	1,599	1,660	1,668	1,668	1,333	1,427	1,512
Furniture and other office equipment	34	33	32	74	49	49	55	59	62
Abattoirs									
Markets									
Civic Land and Buildings	623	868	883	900	851	851	500	530	557
Other Buildings	2,173	2,150	1,480	2,357	2,738	2,738	3,400	3,595	3,775
Other Land	22	0	0	20	2	2	10	11	12
Surplus Assets - (Investment or Inventory)									
Other	1,061	823	645	1,233	1,030	1,030	1,205	1,276	1,347
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class									
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class									
Intangibles	236	260	400	415	417	417	333	357	378
Computers - software & programming	236	260	400	415	417	417	333	357	378
Other (list sub-class)									
Total Repairs and Maintenance Expenditure	29,781	28,619	40,622	42,893	42,800	42,800	38,756	40,575	42,482
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									
R&M as a % of PPE	3.0%	2.6%	3.4%	4.1%	4.0%	4.0%	3.1%	3.3%	3.6%
R&M as % Operating Expenditure	4.6%	4.8%	3.6%	6.2%	6.0%	6.0%	5.0%	5.3%	5.2%

WC043 Mossel Bay - Supporting Table SA34d Depreciation by asset class

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand									
Depreciation by Asset Class/Sub-class									
Infrastructure	15,571	19,380	27,863	30,636	38,620	38,620	38,477	42,953	47,591
Infrastructure - Road transport	3,915	4,873	7,326	7,785	10,597	10,597	10,117	11,116	12,317
Roads, Pavements & Bridges	2,992	3,724	5,770	6,119	8,995	8,995	7,968	8,631	9,563
Storm water	923	1,149	1,556	1,665	1,603	1,603	2,149	2,485	2,754
Infrastructure - Electricity	3,388	4,217	5,970	6,345	5,895	5,895	8,245	9,393	10,407
Generation	—	—	—	—	—	—	—	—	—
Transmission & Reticulation	3,347	4,166	5,906	6,265	5,816	5,816	8,155	9,298	10,302
Street Lighting	42	52	65	79	79	79	89	96	106
Infrastructure - Water	5,101	6,349	9,597	10,657	14,849	14,849	13,252	14,373	15,925
Dams & Reservoirs	518	645	1,033	929	929	929	1,426	1,691	1,874
Water purification	2,836	3,530	5,220	6,369	10,562	10,562	7,209	7,350	8,144
Reticulation	1,747	2,174	3,344	3,359	3,359	3,359	4,617	5,331	5,907
Infrastructure - Sanitation	2,516	3,132	4,552	4,781	5,688	5,688	6,286	7,746	8,582
Reticulation	1,692	2,106	3,277	3,410	4,317	4,317	4,525	5,494	6,087
Sewerage purification	824	1,026	1,275	1,371	1,371	1,371	1,760	2,252	2,495
Infrastructure - Other	650	809	418	1,068	1,590	1,590	577	326	361
Waste Management	8	10	21	25	25	25	29	41	46
Transportation	—	—	—	—	—	—	—	—	—
Gas	—	—	—	—	—	—	—	—	—
Other	641	798	397	1,043	1,564	1,564	548	285	315
Community	1,863	2,318	2,421	2,967	3,402	3,402	3,343	3,399	3,766
Parks & gardens	53	66	67	82	82	82	92	89	99
Sportsfields & stadia	248	309	398	484	821	821	549	578	640
Swimming pools	2	3	3	3	3	3	4	4	4
Community halls	153	190	189	232	232	232	261	264	292
Libraries	72	89	89	109	207	207	122	124	137
Recreational facilities	230	287	284	350	350	350	392	396	438
Fire, safety & emergency	—	—	—	—	—	—	—	—	—
Security and policing	—	—	—	—	—	—	—	—	—
Buses	—	—	—	—	—	—	—	—	—
Clinics	—	—	—	—	—	—	—	—	—
Museums & Art Galleries	—	—	—	—	—	—	—	—	—
Cemeteries	5	6	7	9	9	9	10	10	11
Social rental housing	—	—	—	—	—	—	—	—	—
Other	1,100	1,369	1,385	1,698	1,698	1,698	1,913	1,935	2,144
Heritage assets	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Investment properties	—	—	—	—	—	—	—	—	—
Housing development	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Other assets	8,445	10,511	12,909	15,089	14,853	14,853	17,827	17,281	19,147
General vehicles	1,701	2,117	2,355	2,926	2,926	2,926	3,253	2,872	3,182
Specialised vehicles	665	828	1,490	1,575	1,397	1,397	2,057	2,326	2,577
Plant & equipment	883	1,098	1,677	1,848	1,848	1,848	2,316	2,241	2,483
Computers - hardware/equipment	721	898	1,182	1,363	1,363	1,363	1,633	1,253	1,388
Furniture and other office equipment	855	1,064	1,524	1,684	1,684	1,684	2,104	2,053	2,275
Abattoirs	—	—	—	—	—	—	—	—	—
Markets	—	—	—	—	—	—	—	—	—
Civic Land and Buildings	2,111	2,628	2,634	3,243	4,475	4,475	3,638	3,680	4,077
Other Buildings	622	774	742	914	914	914	1,025	1,000	1,108
Other Land	—	—	—	—	—	—	—	—	—
Surplus Assets - (Investment or Inventory)	—	—	—	—	—	—	—	—	—
Other	887	1,104	1,305	1,537	246	246	1,802	1,857	2,057
Agricultural assets	—	—	—	—	—	—	—	—	—
List sub-class	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
List sub-class	—	—	—	—	—	—	—	—	—
Intangibles	9	11	11	13	13	13	16	16	18
Computers - software & programming	—	—	—	—	—	—	—	—	—
Other (list sub-class)	9	11	11	13	13	13	16	16	18
Total Depreciation	25,887	32,221	43,204	48,704	56,888	56,888	59,663	63,649	70,521
Specialised vehicles	665	828	1,490	1,575	1,397	1,397	2,057	2,326	2,577
Refuse	501	623	1,221	1,244	1,244	1,244	1,686	1,869	2,071
Fire	165	205	269	331	153	153	371	457	506
Conservancy	—	—	—	—	—	—	—	—	—
Ambulances	—	—	—	—	—	—	—	—	—

WC043 Mossel Bay - Supporting Table SA35 Future financial implications of the capital budget

Vote Description R thousand	2013/14 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
Capital expenditure							
Vote 1 - MUNICIPAL MANAGER	–	–	–	–	–	–	
Vote 2 - CORPORATE SERVICES	483	170	110	–	–	–	
Vote 3 - FINANCIAL SERVICES	1,449	1,090	3,550	40	50	60	
Vote 4 - TECHNICAL SERVICES	60,084	66,517	70,575	79,044	69,630	73,112	
Vote 5 - COMMUNITY SERVICES	16,603	8,129	7,465	4,715	11,260	12,048	
Vote 6 - ELECTRICITY SERVICES	21,208	25,074	16,986	8,220	600	630	
Vote 7 - DEVELOPMENT PLANNING & HOUSING	215	100	400	50	50	60	
Total Capital Expenditure	100,041	101,079	99,086	92,069	81,590	85,910	–
Future operational costs by vote							
Vote 1 - MUNICIPAL MANAGER	50	20	35	25	10	10	
Vote 2 - CORPORATE SERVICES	650	650	650	455	350	368	
Vote 3 - FINANCIAL SERVICES	124	134	115	125	95	100	
Vote 4 - TECHNICAL SERVICES	21,047	22,014	23,615	24,000	22,650	23,783	
Vote 5 - COMMUNITY SERVICES	387	418	443	375	250	263	
Vote 6 - ELECTRICITY SERVICES	4,970	5,310	5,670	6,000	6,500	6,825	
Vote 7 - DEVELOPMENT PLANNING & HOUSING	280	280	280	300	250	263	
Total future operational costs	27,508	28,826	30,807	31,280	30,105	31,610	–
Future revenue by source							
Property rates	499	596	578	650	600	636	
Property rates - penalties & collection charges	8	10	10	10	9	9	
Service charges - electricity revenue	7,296	7,752	8,208	8,000	8,600	9,116	
Service charges - water revenue	5,290	5,608	5,944	6,000	6,180	6,551	
Service charges - sanitation revenue	2,267	2,403	2,548	3,500	3,675	3,896	
Service charges - refuse revenue	263	284	301	300	291	308	
Service charges - other	882	935	991	1,000	1,080	1,145	
Rental of facilities and equipment	39	42	44	50	52	55	
List other revenues sources if applicable							
List entity summary if applicable							
Total future revenue	16,545	17,630	18,624	19,510	20,486	21,715	–
Net Financial Implications	111,004	112,276	111,270	103,839	91,209	95,804	–

WC043 Mossel Bay - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Project name	Project number	Asset Class 3	Asset Sub-Class 3	Previous target year to complete	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
						Original Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Parent municipality:					Year					
Corporate Services	Thusong Centre-Asia/Planning Phase	B3.4	Other Assets	Other	6,779	–	–	–	–	–
Civil Services	Upgrade Sewer Plant Friemersheim		Infrastructure-Sanitation	Sewerage Purification	68	–	–	–	–	–
Civil Services	Bucket System		Infrastructure-Sanitation	Sewerage Purification	23	–	–	–	–	–
Civil Services	Friemersheim New Bus routes		Infrastructure-Road Transport	Roads, pavements & bridges	121	–	–	–	–	–
Civil Services	Asazani/Zinyoka Main Access Roads	D2.53	Infrastructure-Road Transport	Roads, pavements & bridges	2,006	–	–	–	–	–
Civil Services	Rebuild Tar Road: Mayikhale Street		Infrastructure-Road Transport	Roads, pavements & bridges	151	–	–	–	–	–
Civil Services	Amy Seale Channel		Infrastructure-Road Transport	Roads, pavements & bridges	581	–	–	2,950	5,000	7,124
Civil Services	Upgrade Street-Brandwacht		Infrastructure-Road Transport	Roads, pavements & bridges	1,616	–	–	–	–	–
Civil Services	E.P.W.P. Pav e Gravel Roads-All Areas	D2.16	Infrastructure-Road Transport	Roads, pavements & bridges	5,404	3,350	3,350	–	–	–
Civil Services	GBR: Enlarge Water Treatment Plant 5.5ML	D4.11	Infrastructure-Water	Water Purification	2,241	–	–	–	–	2,400
Civil Services	Desalination Plant		Infrastructure-Water	Water Purification	10,880	–	–	–	–	–
Civil Services	Expand Raw Water Resources		Infrastructure-Water	Water Purification	1,409	–	–	–	–	–
Civil Services	Electrification Projects	F2.22	Infrastructure-Electricity	Transmission & Reticulation	3,188	1,000	1,000	3,021	3,479	1,316
Development Planning & Housing	Asazani/Zinyoka Infrastructure	G2.4	Other Assets	Other	15,983	15,017	15,017	–	–	–
Development Planning & Housing	Friemersheim Infrastructure	G2.5	Other Assets	Other	4,312	–	–	–	–	–
Development Planning & Housing	Power Town EHS		Other Assets	Other	–	142	142	0	–	–

ANNEXURE A

2013/14 DRAFT TARIFF LIST

Mossel Bay Municipality

TARIFFS 2013/2014 INDEX

<u>SUBJECT</u>	<u>PAGE NR</u>
1 DEPOSITS	2 - 3 pg.
2 ELECTRICITY TARIFF CHARGES	4 - 8 pg.
3 WATER TARIFF CHARGES	9 - 13 pg.
4 SEWERAGE TARIFF CHARGES	14 pg.
5 REFUSE REMOVAL CHARGES	15 pg.
6 SUBSIDIES TO INDIGENT AND POOR HOUSEHOLDS	16 pg.
7 PROPERTY RATES	17 pg.
8 FIRE BRIGADE FEES	18 pg.
9 LIBRARY & HALL FEES, TOWN HALL AND OTHER COMMUNITY HALLS	19 pg.
10 SPORT FACILITIES	20 - 24 pg.
11 CARAVAN PARKS & CHALETS	25 - 28 pg.
12 TRAFFIC DEPARTMENT	29 pg.
13 TOWN PLANNING & BUILDING CONTROL	30 - 34 pg.
14 CEMETERIES	35 pg.
15 TARIFFS I.R.O. INFORMATION TO PUBLIC	36 - 37 pg.
16 ENGINEER'S DEPARTMENT AND SUNDRIES	38 pg.
17 COLLECTION COSTS LEVIED BY MUNICIPALITY	39 pg.
18 USE OF HARRY GIDDY PARK	40 pg.

TARIFFS 2013/2014

2012/13

2013/14

1 DEPOSITS

1.1 Electricity deposits

1P Domestic, and all other users except business and accommodation:

CT meters	up to 60 Amp	R1,300.00	R1,380.00
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(e.g. Churches, Schools, Cresches, General lighting, Swimming pools, Lifts.)

1P Domestic, and all other users except business and accommodation:

PP meters	up to 60 Amp	R400.00	R430.00
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(e.g. Churches, Schools, Cresches, General lighting, Swimming pools, Lifts.)

Businesses : Single phase CM Two Part Tariff	15 Amp - 60 Amp	R3,200.00	R3,400.00
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Businesses : Single phase PP Two Part Tariff	15 Amp - 60 Amp	R2,300.00	R2,450.00
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3-Phase CM Two Part Tariff:	Up to 60 Amp	R3,000.00	R3,200.00
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Domestic, and all other users except business and accommodation:	More than 60Amp	R5,000.00	R5,300.00
--	-----------------	------------------	------------------

(e.g. Churches, Schools, Cresches, General lighting, Swimming pools, Lifts.)

3-Phase PP Two Part Tariff:	Up to 60 Amp	R1,700.00	R1,800.00
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Domestic, and all other users except business and accommodation:	More than 60Amp	R3,000.00	R3,200.00
--	-----------------	------------------	------------------

(e.g. Churches, Schools, Cresches, General lighting, Swimming pools, Lifts.)

Businesses : 3-Phase CM Two Part Tariff	30 Amp	R3,400.00	R3,600.00
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45 Amp	R5,000.00	R5,300.00
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60 Amp	R7,000.00	R7,400.00
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90 Amp	R10,000.00	R10,600.00
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Businesses : 3-Phase PP Two Part Tariff	30 Amp	R2,200.00	R2,350.00
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45 Amp	R3,300.00	R3,500.00
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60 Amp	R4,500.00	R4,800.00
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90 Amp	R6,600.00	R7,000.00
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Light Industrial	up to 100 KVA	R14,000.00	R15,000.00
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Bulk	above 100 KVA	R40,000.00	R42,000.00
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Time Of Use		R30,000.00	R32,000.00
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1.2 Commercial, Businesses, Industrial (Council Res. F190-7/2004)

a) New Deposits on existing Businesses: the same as twice the highest bill for the last 12 months for Water, Electricity and Refuse or the deposit as above whichever is the highest

b) New connections at new extensions of businesses: The same as (a) above

c) In the case of various differences: Deposits must be as consumptions.

1.3 Water and other services deposits

Subsidised	Up to 25mm	R300.00	R320.00
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Economic	Up to 25mm	R700.00	R750.00
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Additional household or business units	Up to 25mm	R320.00	R340.00
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Medium Consumers	Bigger than 25mm	R3,500.00	R3,700.00
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Bulk Consumers more than 1000kl		R15,000.00	R16,000.00
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1.4 Builders deposits

Page 32

Page 33

1.5 Refundable deposit for use of Harry Giddy Park

Page 39

Page 40

NB: No new accounts will be opened or deposits accepted if there is an arrear amount outstanding on the current account except where the only arrear services are on the consolidated account of the owner and the owner is deceased or untracable (as per the Credit Control Policy)

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

2012/13

2013/14

1 DEPOSITS (Continues)

1.6 Posters/Placards (Maximum100)

	Per Poster/Placard	R14.00	each	R15.00	each
Note:	Refundable on removal	R10.00	each	R10.00	each
	Administration cost	R4.00	each	R5.00	each

1.7 Posters/Placards Political Parties

R950.00

R1,050.00

- a) The deposit will only be refunded once the Director: Community services has certified that all posters/placards have been removed within 48 hours after the specific election.

1.8 Breakage deposits - Sport facilities

Page 19 to 23

Page 19 to 24

- Halls and Club houses

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

2 ELECTRICITY TARIFF CHARGES

2012/13

2013/14

2.1 SCALE 1 - DOMESTIC SUPPLY

2.1.1 **Tariff 1.A (TWO PART TARIFF) (1, 52, 63, 64 and 77)**

a) a fixed monthly charge per meter irrespective of the ampere capacity of supply		R178.81 + VAT	R191.33 + VAT
b) an energy charge:	0-20 kwh Free	R0.00	R0.00
	> 20 kwh :	R 0.852 + VAT	R0.912 + VAT

Tariff 1.A will also be applicable for churches, schools, creches, general lighting swimming pool pumps, lifts etc. where a credit meter is in use, but without the 20kWh free per month (Tariff 8)

Note: Any capacity above 60 amp must be approved by the Electro technical Engineer

2.1.2 **Tariff 1.B (ONE PART TARIFF) (51, 61, 62 and 99)**

Energy charge	0 - 20 kwh	R0.00	R0.000
	>20 kwh	R 1.126 + VAT	R1.205 + VAT

Tariff 1.B will also be applicable for Churches, Schools, creches, security- gates, booths and beams as well as for general lighting and garages in complexes, but without the 20kWh free per month where a prepaid meter is used (Tariff 13 and 86)

All household consumers on the one-part tariff (prepaid meters) using an average of less than 400kWh per month based on an average usage of the past 4 months, be placed on the two-part tariff for domestic consumers - Tariff 1.A above

Criteria in order to be on tariff 1.B when using less than an average of 400kWh per month.

All indigent and poor household consumers as defined in the credit control policy of Council

All consumers identified as permanent inhabitants for at least 9 months per year.

To be identified as such a consumer has to hand in a sworn affidavit from any Commissioner of Oath

A new Affidavit must, on request, be handed in, before 1 July of each year in order to stay on Tariff 1.B

All consumers on the one part tariff have the option to be transferred to the two part tariff if it is preferred.

NOTE: PREPAID TOKANS ONLY VALID FOR A 3 MONTH PERIOD.

2.1.3 **Tariff 1.C (Prepaid tariffs for Indigent households) (53, 65, 66 and 73)**

This tariff includes persons on life support apparatus , as a domestic user

Condition: Approved medical certificate to this effect is to be provided

Energy charge	0 - 50 kwh	R0.00	#REF!
Average c/kwh	>50 kwh		
Block 0 (0-20 kWh)		R0.00 + VAT	R0.00 + VAT
Block 1 (21-50 kWh)		R0.00 + VAT	R0.00 + VAT
Block 2 (51-350 kWh)		R0.82 + VAT	R0.88 + VAT
Block 3 (351-600 kWh)		R1.04 + VAT	R1.11 + VAT
Block 4 (>600 kWh)		R1.24 + VAT	R1.33 + VAT

2.1.4 **Tariff 1.D (Three phase) (credit and prepaid meters) (10, 71, 72)**

Note: Only circuit breakers with ampere of 15A, 30A, 45A, 60A and 90A shall be allowed.

This tariff is also applicable to general lighting, swimming pool pumps and lift

a) a fixed monthly charge	per 3-phase ampere	R15.00 + VAT	R16.05 + VAT
b) an energy charge	0-20 kwh	R0.00	#REF!
	> 20 kwh	R0.81 + VAT	R0.87 + VAT

2.2 SCALE 2 - COMMERCIAL SUPPLY

2.2.1 **Tariff 2.A - SINGLE PHASE TWO PART TARIFF (2, 55and 67)**

a) a fixed monthly charge	per ampere	R13.66 + VAT	R14.62 + VAT
b) an energy charge	per unit consumed	R0.73 + VAT	R0.78 + VAT

2.2.2 **Tariff 2.B - SINGLE PHASE PRE-PAID ONE PART TARIFF (22, 80 and 81)**

a) no fixed monthly charge			
b) an energy charge	per unit consumed	R1.23 + VAT	R1.32 + VAT

Note: Only circuit breakers with ampere of 15A, 30A, 45A and 60A shall be allowed.

A circuit breaker with ampere of 5A will be allowed provided consumption does not exceed 15 units per month.

TARIFFS 2013/2014

2012/13

2013/14

2 ELECTRICITY TARIFF CHARGES (Continues)

2.2.3 Tariff 2.C - THREE PHASE TWO PART TARIFF (3, 82 and 83)

a) a fixed monthly charge	per 3-phase ampere	R32.47 + VAT	R34.74 + VAT
b) an energy charge	per unit consumed	R0.70 + VAT	R0.75 + VAT

2.2.4 Tariff 2.D - THREE PHASE ONE PART PRE-PAID TARIFF (23, 84 and 85)

a) no fixed monthly charge			
b) an energy charge	per unit consumed	R1.23 + VAT	R1.32 + VAT

Note: Only circuit breakers with a ampere of 30A, 45A, 60A and 90A shall be allowed.

2.3 SCALE 3 - LIGHT INDUSTRIAL (40 KVA TO 100 KVA) (4 and 5)

a) a fixed monthly charge		R684.23 + VAT	R732.13 + VAT
b) plus a demand charge	per KVA with a min. of 40 KVA plus	R121.21 + VAT	R129.69 + VAT
c) plus an energy charge	per unit consumed	R0.61 + VAT	R0.65 + VAT

2.4 SCALE 4 - BULK SUPPLY (IN EXCESS OF 100 KVA) (6 and 7)

a) a fixed monthly charge,		R1,583.79 + VAT	R1,694.66 + VAT
b) plus a demand charge	Min. of 100 KVA, plus	R150.91 + VAT	R161.47 + VAT
c) plus an energy charge	per unit consumed	R0.50 + VAT	R0.54 + VAT

2.5 SCALE 5 - SPECIAL BULK SUPPLY (26)

a) a fixed monthly charge,	Load factor must be above 45%	R1,660.93 + VAT	R1,777.20 + VAT
b) plus an energy charge			
Off peak:		R0.40 + VAT	R0.43 + VAT
Standard:		R0.97 + VAT	R1.04 + VAT
Peak :		R1.67 + VAT	R1.79 + VAT

2.6 SCALE 6 - Petrosa (KLIPHEUWEL) & (DESALINATION PLANT) (40 and 41)

a) a fixed monthly charge,		R1,671.11 + VAT	R1,788.09 + VAT
b) plus a demand charge of	per KVA, plus	R149.40 + VAT	R159.86 + VAT
c) plus an energy charge of	per unit consumed	R0.46 + VAT	R0.49 + VAT

2.7 SCALE 7 - AGRICULTURAL SUPPLY (19)

a) an energy charge of per unit consumed	(below 2000 units)	R1.39 + VAT	R1.49 + VAT
b) an energy charge of per unit consumed	(above 2000 units)	R1.10 + VAT	R1.18 + VAT

2.8 SCALE 8 - AGRICULTURAL SUPPLY (50) (OFF-PEAK TARIFF - WATER PUMPING ONLY)

a) an energy charge of	per unit consumed	R0.76 + VAT	R0.81 + VAT
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TARIFFS 2013/2014

2012/13

2013/14

2 ELECTRICITY TARIFF CHARGES (Continues)

2.9 SCALE 9 - STREET LIGHTING

1. Municipality & Private Street lighting where electricity supply is metered. (15)

a) an energy charge	per unit consumed	R0.59 + VAT	R0.63 + VAT
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2. Private Street lighting where electricity supply is not metered. (14)

a) a fixed monthly charge	per light point	R69.83 + VAT	R74.72 + VAT
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or energy charge based on number of lights x light wattage x 333,33 hrs x c/kWh as per scale 9(1) (a)

2.10 SCALE 10 - SPORTS FIELDS LIGHTING (56, 69)

Van Riebeeck Sports grounds:

Pre-paid	Per kwh	R1.24 + VAT	R1.33 + VAT
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D'Almeida Sports grounds:

Pre-paid	Per kwh	R1.24 + VAT	R1.33 + VAT
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Extension 23 Sports grounds:

Pre-paid	Per kwh	R1.24 + VAT	R1.33 + VAT
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Kwanonqaba Sports grounds:

Pre-paid	Per kwh	R1.24 + VAT	R1.33 + VAT
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Great brak Sports grounds:

Pre-paid	Per kwh	R1.24 + VAT	R1.33 + VAT
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Hartenbos Sports grounds:

Pre-paid	Per kwh	R1.24 + VAT	R1.33 + VAT
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2.11 AVAILABILITY FEES PER YEAR (401)

Availability fee - vacant erven	16614-621-2115	R1,441.00 + VAT	R1,541.87 + VAT
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2.12 OTHER SUNDRY ELECTRICITY TARIFFS

Temporary disconnection and re-connection on request of consumer

(For non-payment refer to Tariff 17)

During office hours	16614-621-2100	R120.00	R127.20
After hours	16614-621-2100	R160.00	R169.60

Special Meter readings (for water and electricity)	16614-621-2070	R160.00	R169.60
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Connections : Standard Fee

Pre-paid meters	16614-621-2095	R4,000.00	R4,240.00
Standard meters	16614-621-2095	R4,000.00	R4,240.00

Connections (Cable already installed on corner of erf and only where proof of C.O.C. certificate was issued)

Pre-paid meters	16614-621-2095	R2,500.00	R2,650.00
Standard meters	16614-621-2095	R2,500.00	R2,650.00

Other Connections

Special or three phase	16614-621-2095	Cost + 15%	Cost + 15%
Subsidised State Housing	16614-621-2095	Cost Only	Cost Only
Indigent Households		Free of charge	Free of charge

(All tariffs from Paragraph 2.12 are INCLUSIVE of VAT)

TARIFFS 2013/2014

2 ELECTRICITY TARIFF CHARGES (Continues)

2012/13

2013/14

2.12 OTHER SUNDRY ELECTRICITY TARIFFS (Continues)

Shift of Electricity Meter	16614-621-2266	R500.00	R530.00
Shift of Electricity Meter - Indigent households	16614-621-2266		R0.00
Additional Transformer cost for supply in excess of 90 amps,3phase			
Where application is made for an increased supply and sufficient spare capacity exists on a nearby transformer of greater capacity, the consumer(s) shall in addition to the connection charges, be charged the pro-rata cost of the additional transformer capacity based upon the cost of a new mini-substation.			
No pro-rata transformer costs are payable where consumers supply their own substations or where consumers pay for the replacement of an existing transformer to cater for an increase in supply			
Service Calls			
During office hours	16614-621-2070	R130.00	R137.80
After hours	16614-621-2070	R160.00	R169.60
Test of meter - Single Phase	16614-621-2270	R240.00	R254.40
Test of meter - 3-Phase	16614-621-2270	R420.00	R445.20
Test of Bulk Meter	16614-621-2270	R950.00	R1,007.00
Replace Circuit Breaker of Credit as well as Prepaid meters			
Lower Capacity	16614-621-2090	R0.00	R0.00
Higher Capacity	16614-621-2090	R130.00	R137.80
Convert 3-Phase to single phase	16614-621-2090	R320.00	R339.20
(Replacement of Circuit Breakers cannot be done more than once per annum)			
Disconnection tariff on Bulk supply (per month)	16614-621-2105	R450.00	R477.00
(Return to Bulk supply as soon as 1 Kwh is consumed)			
Supply of Street Lights on request			
To be paid by Applicant	16614-621-2095	Cost + 15%	Cost + 15%
Old Age Homes and "Aftree Oorde"		Free of charge	
Replace ordinary single phase credit meter with pre-paid meter			
Installation cost inclusive	16614-621-2095	R980.00	R1,038.88
Replace three phase meter with single phase meter			
Installation cost inclusive	16614-621-2095	R980.00	R1,038.88
Replace Credit meter with a Prepaid meter at Indigent households			
Free of charge			
Installation of single phase credit meter	16614-621-2095	R980.00	R1,038.88
Installation of single phase pre-paid meter	16614-621-2095	R980.00	R1,038.88
Single phase pre-paid meter(Meter only)	16614-621-2095	R580.00	R614.80
Installation of three phase credit meter	16614-621-2095	R1,400.00	R1,484.00
Three phase pre-paid meter (Meter only)	16614-621-2095	R1,700.00	R1,802.00
Conversion from three phase to single phase and vice versa	16614-621-2095	R320.00	R339.20
(No meter replacement)			
Tamper with installation (Single Phase)	16614-841-2742	R1,600.00	R2,000.00
(If meter must be replaced the cost of meter must also be paid)			
Tamper with installation (Three Phase)	16614-841-2742	R3,200.00	R4,000.00
(If meter must be replaced the cost of meter must also be paid)			

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

2012/13

2013/14

2 ELECTRICITY TARIFF CHARGES (Continues)

2.12 OTHER SUNDRY ELECTRICITY TARIFFS (Continues)

Damaging of Medium Voltage Cables by Contractors		R18,000.00	R24,000.00
Damaging of Low Voltage Cables by Contractors		R3,000.00	R5,000.00
Replacement of street light pole		R5,500.00	R6,500.00
Replacement of traffic light pole		R10,500.00	R12,000.00
HIRING OF EQUIPMENT: ELECTRICAL (IF AVAILABLE- MIN. 1 HOUR)			
Hiring of power points			
Power point Single Phase	per day	R210.00	R222.60
Power point Three Phase	per day	R660.00	R699.60
Hiring of equipment			
High-up truck, including driver	per hour	R560.00	R730.00
H10-Ton Truck, including driver	per hour	R560.00	R730.00

**TIME STARTS FROM THE TIME OF LEAVING THE ELECTRICAL WORKSHOP UP TO THE TIME OF RETURNING
(THE AMOUNT OF HOURS)**

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

2012/13

2013/14

3 WATER TARIFF CHARGES

A. CONSUMERS WITH CONNECTIONS UP TO 25 MM

3.1 Residential or business with up to 4 consumers and with one joint meter (Tariff codes: 101, 108, 122 and 131)

a) Basic per consumer	per month	R113.73 +VAT	R120.55 +VAT
b) Metered Consumption			
1 kl to 20 kl	per kl.	R5.40 +VAT	R5.72 +VAT
21 kl to 30 kl	per kl.	R7.56 +VAT	R8.01 +VAT
31 kl to 40 kl	per kl.	R9.72 +VAT	R10.30 +VAT
41 kl to 50 kl	per kl.	R12.96 +VAT	R13.74 +VAT
51 kl to 60 kl	per kl.	R16.20 +VAT	R17.17 +VAT
61 kl to 80 kl	per kl.	R19.44 +VAT	R20.61 +VAT
> 80 kl	per kl.	R25.92 +VAT	R27.48 +VAT

Tariff 101 (domestic) and 108 (Indigent) above will receive 6 of the first 20kl water, free water per month

3.2 Business complexes with more than 4 business consumers and with one joint meter (Tariff code: 121 and 131)

a) Basic per consumer	per month	R113.73 +VAT	R120.55 +VAT
b) Metered Consumption			
0 kl to 50 kl	per kl.	R5.40 +VAT	R5.72 +VAT
51 kl to 60 kl	per kl.	R7.56 +VAT	R8.01 +VAT
61 kl to 70 kl	per kl.	R9.72 +VAT	R10.30 +VAT
71 kl to 80 kl	per kl.	R12.96 +VAT	R13.74 +VAT
91 kl to 100 kl	per kl.	R16.20 +VAT	R17.17 +VAT
101 kl to 120 kl	per kl.	R19.44 +VAT	R20.61 +VAT
> 120 kl	per kl.	R25.92 +VAT	R27.48 +VAT

3.3 Flats and Residential complexes with more than 4 consumers with one joint meter (Tariff code: 123, 124 and 131)

a) Basic per consumer	per month	R113.73 +VAT	R120.55 +VAT
b) Metered Consumption			
0 kl to 60 kl	per kl.	R5.40 +VAT	R5.72 +VAT
61 kl to 100 kl	per kl.	R7.56 +VAT	R8.01 +VAT
101 kl to 150 kl	per kl.	R9.72 +VAT	R10.30 +VAT
151 kl to 200 kl	per kl.	R12.96 +VAT	R13.74 +VAT
201 kl to 250 kl	per kl.	R16.20 +VAT	R17.17 +VAT
251 kl to 300 kl	per kl.	R19.44 +VAT	R20.61 +VAT
> 300 kl	per kl.	R25.92 +VAT	R27.48 +VAT

Complexes with more than 4 but less than 10 consumers (Tariff 123) will receive 30 of the first 60kl water, free per month.

Complexes with 10 and more consumers (Tariff 124) will receive the first 60kl water, free per month.

TARIFFS 2013/2014

2012/13

2013/14

3 WATER TARIFF CHARGES (Continues)

B. CONSUMERS WITH CONNECTIONS BIGGER THAN 25 MM

3.4 Up to nine (9) consumers and with one joint meter

(Tariff code: 103)

a) Basic Fee	per month	R1,091.90 +VAT	R1,157.41 +VAT
b) Metered Consumption			
0 kl to 200 kl	per kl.	R5.40 +VAT	R5.72 +VAT
201 kl to 300 kl	per kl.	R7.56 +VAT	R8.01 +VAT
301 kl to 400 kl	per kl.	R9.72 +VAT	R10.30 +VAT
401 kl to 500 kl	per kl.	R12.96 +VAT	R13.74 +VAT
501 kl to 600 kl	per kl.	R16.20 +VAT	R17.17 +VAT
601 kl to 800 kl	per kl.	R19.44 +VAT	R20.61 +VAT
> 800 kl	per kl.	R25.92 +VAT	R27.48 +VAT

3.5 More than nine (9) consumers and with one joint meter

(Tariff code: 105 & 132)

a) Basic per consumer	per month	R113.73 +VAT	R120.55 +VAT
b) Metered Consumption			
0 kl to 300 kl	per kl.	R5.40 +VAT	R5.72 +VAT
301 kl to 600 kl	per kl.	R7.56 +VAT	R8.01 +VAT
601 kl to 900 kl	per kl.	R9.72 +VAT	R10.30 +VAT
901 kl to 1200 kl	per kl.	R12.96 +VAT	R13.74 +VAT
1201 kl to 1500 kl	per kl.	R16.20 +VAT	R17.17 +VAT
1501 kl to 2000 kl	per kl.	R19.44 +VAT	R20.61 +VAT
> 2000 kl	per kl.	R25.92 +VAT	R27.48 +VAT

3.6 Consumers using more than 1000kl per month for at least four months over a period of 12 months (Tariff code: 104) as well as all old age homes and retirement villages regardless of the consumption

a) Basic Fee	per month	R5,914.41 +VAT	R6,269.27 +VAT
b) Metered Consumption			
0 kl to 2000 kl	per kl.	R5.40 +VAT	R5.72 +VAT
2001 kl to 3000 kl	per kl.	R7.56 +VAT	R8.01 +VAT
3001 kl to 4000 kl	per kl.	R9.72 +VAT	R10.30 +VAT
4001 kl to 5000 kl	per kl.	R12.96 +VAT	R13.74 +VAT
5001 kl to 6000 kl	per kl.	R16.20 +VAT	R17.17 +VAT
6001 kl to 8000 kl	per kl.	R19.44 +VAT	R20.61 +VAT
> 8000 kl	per kl.	R25.92 +VAT	R27.48 +VAT

TARIFFS 2013/2014

3 WATER TARIFF CHARGES (Continues)

C. SPECIAL WATER TARIFFS

3.7 Other Special Water Tariffs

		<u>2012/13</u>	<u>2013/14</u>
a) Raw Water : Basic plus 15 kl (Tariff code: 107)		R113.73 +VAT	R120.55 +VAT
	> 15 kl per kl.	R5.00 +VAT	R5.30 +VAT
b) Searles Slood (Tariff code: 109)	0 - 50 kl per kl.	R0.00 +VAT	R0.00 +VAT
	> 50 kl per kl.	R5.00 +VAT	R5.30 +VAT
c) Buffalo Farming - plus 15% surcharge (Tariff code: 110)			
	0 - 30 kl per kl.	R5.00 +VAT	R5.00 +VAT
	31 - 45 kl per kl.	R9.00 +VAT	R9.50 +VAT
	46 - 80 kl per kl.	R12.00 +VAT	R12.50 +VAT
	> 80 kl per kl.	R15.00 +VAT	R16.00 +VAT
d) Buysplaas (Tariff code: 115)	Basic Fee	R31.05 +VAT	R32.91 +VAT
	0 - 6 kl	R0.00 +VAT	R0.00 +VAT
	7 - 60 kl per kl.	R5.40 +VAT	R5.72 +VAT
	> 60 kl per kl.	R7.56 +VAT	R8.00 +VAT
e) JB Hoevers - plus 15% surcharge (Tariff code: 116)			
	0 - 9999 kl per kl.	R4.00 +VAT	R4.20 +VAT

3.9 Other consumers (special arrangements)

Vleesbaai (According to approved contract) (Tariff code: 191)

Basic Fee	per month	R1,094.89 +VAT	R1,160.58 +VAT
Metered Consumption-Same as in Bulk Consumers in 3.6(b) above			

Sporting Bodies (Tariff code: 114)

Metered Consumption	per kl.	R4.00 +VAT	R4.20 +VAT
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Departmental Use (Tariff code: 112)

	per kl.	R5.40 +VAT	R5.70 +VAT
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Supply of water in rural areas

(Certain conditions apply) (6kl per month to registered users)	14487-621-2290	R356.40 +VAT	R375.00 +VAT
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Supply of water from Reverse Osmosis Plant

TARIFFS 2013/2014

		<u>2012/13</u>	<u>2013/14</u>
3 WATER TARIFF CHARGES (Continues)			
3.10 <u>Availability fee - vacant erven (301)</u>			
per annum	14488-621-2283	1400.00 +VAT	R1,484.00 +VAT
3.11 <u>Water restrictions</u>			
The water consumption tariffs will be increased during droughts in accordance with the Annexures to this Tariff List, when:			
- Dam water supply below 30% - Annexure A		50%	50%
- Dam water supply below 20% - Annexure B		100%	100%
3.12 <u>Water restrictions fines</u>			
Spot fine for each violation of water restrictions	per violation of restrictions	R1,000.00	R1,000.00
3.13 <u>Sundry Tariffs</u>			
Water Connections			
15mm with consumers tap	14487-621-2095	R2,350.00	R2,500.00
20mm with consumers tap	14487-621-2095	R2,500.00	R2,650.00
25mm with consumers tap	14487-621-2095	R5,400.00	R5,650.00
Bigger than 25mm	14487-621-2095	Cost + 15%	Cost + 15%
Government subsidised Housing	14487-621-2095	Cost only	Cost only
Upgrading from 15mm to 20mm			
Meter (tariff includes credit for return of old meter)	14487-621-2095	R1,640.00	R1,700.00
Test of Water Meter: - (15 mm, 20 mm, 25 mm)			
>25 mm	14487-621-2270	R650.00	R700.00
Minimum cost to test a watermeter > 25 mm = R650.00		<u>Cost + 15%</u>	Cost + 15%
Water meter Inspection-/Service Fee			
(Inclusive where Developer has done all the connections and meters)	14487-621-2070	R215.00	R235.00
Consumers tap to meter			
	14487-621-2095	R440.00	R470.00
Shift of water meter			
Within 2 meters	14487-621-2095	R550.00	R583.00
More than 2 meters	14487-621-2095	Cost + 15%	Cost + 15%
(The repair of paving is not included in the prices for the shifting of water meters. The repair of paving will take place at an additional charge indicated under tariff 16)			
Replacement of bulk water meter insert	14487-621-2095	R500.00	R550.00
Replacement of water meter in the case of damage or theft by the consumer	14487-621-2095		R600.00

(All tariffs from Paragraph 3.12 are INCLUSIVE of VAT)

TARIFFS 2013/2014

2012/13

2013/14

3 WATER TARIFF CHARGES (Continues)

3.13 **Sundry Tariffs - CONTINUES**

Uncovering of meters that cannot be read	14487-841-2741	R215.00	R230.00
On- and turn-off of water	14487-621-2070	R215.00	R230.00
(For non-payment action refer to Tariff 17)			
Special Reading for water	14487-621-2070	R160.00	R170.00
Fine for tampering with installation	14487-841-2742	R1,830.00	R2,000.00
Water drawn by contractors at Fire Station	14487-621-2290	per kl. R24.00	R25.00
(Surcharge measures also applicable as per tariff 3.11 and 3.12)			
Filling of Pool			
(a) Cost per hour	per hour	R450.00	R550.00
(b) Water	per kl tariff	Applicable Tariff plus 15%	Applicable Tariff plus 15%
Water flow restrictors			
(a) Supply & installation of programmable flow restrictor	14487-841-2747	R1,750.00	R1,950.00
(b) Reprogramming of flow restrictor	14487-841-2747	R250.00	R270.00

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

4 SEWERAGE TARIFF CHARGES

2012/13

2013/14

4.1 All Areas:

Single and Sectional title Residential & rondawels/chalets with own facilities (601)	14478-621-2260	(601)	R1,852.29 +VAT	R1,963.43 +VAT
Rondawel (without own facilities) and caravan parks (613)	14478-621-2260	(613)	R604.45 +VAT	R640.72 +VAT
Granny Flats or for each additional residential unit (606)	14478-621-2260	(606)	R646.81 +VAT	R685.62 +VAT
Accommodation Establishments : Per Pan (604)	14478-621-2260	(604)	R354.20 +VAT	R375.45 +VAT
: Plus every 5 pans or part there-of (604 A)	14478-621-2260	(604 A)	R843.03 +VAT	R893.61 +VAT
Other properties : Per pan (604)	14478-621-2260	(603)	R506.00 +VAT	R536.36 +VAT
: Plus every 5 pans or part there-of (603 A)	14478-621-2260	(603 A)	R1,204.33 +VAT	R1,276.59 +VAT
Availability fee - vacant erven (602)	14478-621-2255	(602)	R1,204.33 +VAT	R1,276.59 +VAT
Churches (605)	14478-621-2260	(605)	R1,638.21 +VAT	R1,736.50 +VAT
Night soil bucket (607)	14478-621-2260	(607)	R244.99 +VAT	R259.69 +VAT

Council's subsidy to households

See Page 16

See Page 16

4.2 Industrial Effluent

(Rates for formula) - Cost per kilolitre

- Mossdustria	pump	R1.10 +VAT	R1.20 +VAT
	purification	R2.50 +VAT	R2.65 +VAT
- Voorbaai	pump	R0.88 +VAT	R0.95 +VAT
	purification	R1.94 +VAT	R2.10 +VAT
- Great Brak	purification	R1.89 +VAT	R2.05 +VAT

4.3 OTHER SUNDRY SEWERAGE TARIFFS

Connections

100 Diameter	14478-621-2095	R2,350.00	R2,500.00
150 Diameter	14478-621-2095	R2,500.00	R2,650.00
Larger Connections	14478-621-2095	Cost + 15%	Cost + 15%
Government subsidised Housing	14478-621-2095	Cost only	Cost only

Inspection Fee - Blocked drains as well as where Developer provides connections himself

Office hours	14478-621-2145	R220.00	R235.00
After hours	14478-621-2145	R340.00	R360.00

Opening-up of blocked sewerages

During office hours	14478-621-2060	R520.00	R555.00
After hours	14478-621-2060	R890.00	R945.00

Emptying of Septic Tanks

per occasion	As per tender	As per tender
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4.4 Discount to Pensioners w.r.t. single residential properties

Pensioners qualify for the under mentioned discounts on sewerage fees if they comply with the following conditions:

- The applicant must be the registered owner ~~or the registered tenant~~
- The applicant ~~person~~ must occupy the property **permanently himself or herself**
- Minimum age of registered owner **as well as spouse** must be **at least** 60 years.
- not be the owner of more than one property nationally or internationally**

4.5 Discount to Pensioners

a) Total Income of husband and wife may not exceed R12 000 per month (R144,000 per annum) (608)	30% discount	30% discount
b) Total Income of husband and wife may not exceed R9 000 per month (R108,000 per annum) (609)	40% discount	40% discount

(All tariffs from Paragraph 4.3 are INCLUSIVE of VAT)

TARIFFS 2013/2014

5 REFUSE REMOVAL CHARGES

2012/13

2013/14

Definition: 1 unit is defined as 1 bag which is removed once per week

5.1 <u>Tariff per unit</u>	<u>per month per unit</u>	R46.09 +VAT	R48.86 +VAT
5.1.1 Domestic: Account calculated on a minimum of 2 units (The Health Department will deal with units applicable to any other refuse removal points) (202)	per month	R92.18 +VAT	R97.71 +VAT
5.1.2 Accommodation establishments: Account calculated on a minimum of 3 units (203)	per month		
5.1.3 Commercial/Industrial: Account calculated on a min. of 3 units (203)	per month		
5.1.4 Old Age Homes and "Aftree Oorde" Always calculate on 1 unit per household	per month per unit	R46.09 +VAT	R48.86 +VAT
5.1.5 Additional household units - One unit for each additional household unit			
5.2 <u>Conditions for granting of subsidies by Council to households</u>		See page 16	See page 16
5.3 <u>Special Refuse removal arrangements</u>			
(One refuse removal unit is levied for every two accommodation units.)			
Definition: Accommodation units includes caravan sites and chalets			
A.T.K.V. (779 accommodation units) (228)	per month	R17,998.15 +VAT	R17,929.10 +VAT
<u>Caravan Parks:</u>			
Kalahari (140 accommodation units) (204)	per month	R3,226.30 +VAT	R3,226.30 +VAT
Santos (270 accommodation units) (206)	per month	R7,051.97 +VAT	R6,222.15 +VAT
De Bakke Chalets (46 accommodation units) (207)	per month	R1,083.12 +VAT	R1,060.07 +VAT
De Bakke (75 accommodation units) (212)	per month	R1,728.38 +VAT	R1,728.38 +VAT
Point (212 accommodation units) (208)	per month	R4,885.54 +VAT	R4,885.54 +VAT
Riverside (74 accommodation units) (210)	per month	R2,350.59 +VAT	R1,705.33 +VAT
Outeniqua (79 accommodation units) (225)	per month	R1,820.56 +VAT	R1,820.56 +VAT
Glentana (48 accommodation units) (226)	per month	R1,198.34 +VAT	R1,106.16 +VAT
SAOU (33 accommodation units) (227)	per month	R1,244.43 +VAT	R783.53 +VAT
Pine Creek (117 accommodation units) (229)	per month	R3,272.39 +VAT	R2,719.31 +VAT
Dibiki (32 accommodation units) (230)	per month	R829.62 +VAT	R737.44 +VAT
Bnei Akiva (250 accommodation units) (231)	per month	R2,880.63 +VAT	R5,761.25 +VAT
Seventh Day Adventist (88 accommodation units) (232)	per month	R2,074.05 +VAT	R2,027.96 +VAT
5.4 <u>Removal of perishable foods on request</u>	per load to Petro SA landfill site	R552.26 +VAT	R585.40 +VAT
5.5 <u>Sale of Refuse Containers (Per drum)</u>	15552-621-2235	R300.00 +VAT	R318.00 +VAT
5.6 <u>House Shops on residential plots</u>	3 units per month		
5.7 <u>Additional Removals - Transfer Station</u>	8 units / Container		

TARIFFS 2013/2014

2012/13

2013/14

6 SUBSIDIES TO INDIGENT AND POOR HOUSEHOLDS

6.1 (A) SUBSIDIES TO INDIGENT HOUSEHOLDS:

Definition: A household qualify as indigent on the following conditions: (See CR F251/9/2004)

- (i) Total monthly household income must not be more than twice (2X) the monthly State old age pension and
- (ii) The average electricity consumption for the past 4 months must not exceed 400 kwh per month and
- (iii) The average water consumption for the past 4 months must not exceed 15 kl per month.

SUBSIDIES:

- Electricity: Total free units
- Water : per month (A. 901)
- Sewerage : per month (A. 904)
- Refuse : per month (A. 903)

TOTAL INDIGENT SUBS.

50 kwh	50 kwh
R113.73 +VAT	R120.55 +VAT
R154.36 +VAT	R163.62 +VAT
R92.18 +VAT	R97.71 +VAT
R360.27 +VAT	R381.88 +VAT

6.2 (B) SUBSIDIES TO POOR HOUSEHOLDS:

Definition: A household qualify as a poor household on the following conditions:

- (i) Total monthly household income must be more than the income mentioned in (A)(i) above but less than R5000 per month and
- (ii) The average electricity consumption for the past 4 months must not exceed 400 kwh per month and
- (iii) The average water consumption for the past 4 months must not exceed 15 kl per month.

SUBSIDIES:

- Water per month: (S. 911)
- Sewerage per month: (S. 914)
- Refuse per month: (S. 913)

TOTAL POOR SUBS.

R113.73 +VAT	R120.55 +VAT
R154.36 +VAT	R163.62 +VAT
R92.18 +VAT	R97.71 +VAT
R360.27 +VAT	R381.88 +VAT

6.3 OTHER SUBSIDIES

Buysplaas

- water per month (indigent household) (A. 915)
- water per month (Poor household) (A. 925)

R31.05	R32.91
R31.05	R32.91

TARIFFS 2013/2014

2012/13

2013/14

7 PROPERTY RATES

7.1.1 All Areas

1 Industrial, Commercial	(951)	R 0.004804	R0.005092
2 Accommodation establishments (regardless of the zoning)	(907)	R 0.003363	R0.003565
3 Agricultural properties / portions of it used for business/industrial	(908)	R 0.003363	R0.003565
4 Public Service Infrastructure property	(981)		R0.000637
5 Residential (Including Flats and Group Housing but excluding accommodation establishments)	(901, 904, 90)	R 0.002402	R0.002546
6 Vleesbaai (934, 932)	(932)	R 0.000721	R0.000764
7 Agricultural (Excluding land used for business or accommodation purposes)	(921)	R 0.000601	R0.000637
8 Public Benefit Organisations & Government (980)	(980) (982)	R 0.000601	R0.000637
Municipal Properties	(911)	100% Rebate	100% Rebate
Churches	(983)	100% Exempted	100% Exempted
Parsonages	(912)	100% Exempted	100% Exempted

7.1.2 Special Rating Area- Mossel Bay Central Improvement District

Commercial Property- CID	62984-841-0300	(1411)	R 0.000993	R 0.000993
Residential Property- CID	62984-841-0300	(1410)	R 0.000246	R 0.000246

That the implementation plan and additional rate only be implemented and imposed after a Management Body (Section 21 Company) has been established in terms of the Special Rating Area By-law

The first R50 000 of the valuation of Residential properties is exempted from the levying of rates.

7.2 Discount to Pensioners w.r.t. single residential properties

Pensioners qualify for the under mentioned discounts of property rates if they comply with the following conditions:

- a) The applicant must be the registered owner
- b) The person must occupy the property himself
- c) Minimum age of registered owner **and spouse** must be 60 years.
- d) not be the owner of more than one property nationally or internationally

7.3 Discount to Pensioners

a) Total Gross Income of husband and wife may not exceed R12 000 per month (R144,000 per annum)	(905)	30% discount	30% discount
b) Total Gross Income of husband and wife may not exceed R9 000 per month (R108,000 per annum)	(906)	50% discount	50% discount

(All tariffs are ZERO RATED)

TARIFFS 2013/2014

		<u>2012/13</u>	<u>2013/14</u>
8 FIRE BRIGADE FEES			
8.1 <u>Call Out charges per hour or part thereof for Fire and Rescue Services: Appliances</u>			
(a) Fire engine	per hour	R730.00	R773.80
(b) Standby per fire engine	per hour	R390.00	R413.40
(c) Portable pumps	per hour	R583.00	R617.98
(d) Extrication and or the use of specialized rescue equipment and Rescue vehicle.	per hour	R636.00	R674.16
8.2 <u>Call Out of Fire and Rescue Services outside Municipal Area</u>			
(a) First hour per engine	per hour	R1,484.00	R1,576.22
(b) Per hour or part thereof, thereafter per engine	per hour	R530.00	R561.80
(c) Stand by per hour of part thereof, per engine	per hour	R400.00	R424.00
(d) Travel Fee	per km	R53.00	R56.00
8.3 <u>Call Out charges per hour or part thereof for Fire & Rescue Services: Personnel</u>			
Fire fighter	per hour	R230.00	R243.80
Officer	per hour	R318.00	R337.08
Standby	per hour	R318.00	R337.08
8.4 <u>Fire extinguishers re-fill, foam concentrate, etc.</u>		Cost + 15%	Cost + 15%
8.5 <u>Clearing of vacant erven</u>		Cost + 15%	Cost + 15%
8.6 <u>By-Law on Flammable Material</u>			
Section 9(2)(a)(i) Inspection Fee	15560-621-2145	R250.00	R265.00
8.7 <u>Inspection Fee - Cleaning of Erven</u>		R212.00	R224.72
8.8 <u>Industrial Training</u>		R290.00	R307.40
Fire Brigade Fees	15560 621 2130		
Inspection Fees	15560 621 2145		

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

2012/13

2013/14

9 LIBRARY & HALL FEES , TOWN HALL AND OTHER COMMUNITY HALLS

9.1 LIBRARY HALLS

a) Political meetings	per occasion	R490.00	R500.00
b) Welfare-, Religious and Educational Organisations: Non fund raising occasions	per occasion	R45.00	R45.00
c) Bona-fide Sport & Recreational occasions	per occasion	R55.00	R60.00
d) All other persons, organisations and institutions	per occasion	R160.00	R165.00
f) Rehearsals	per occasion	R27.00	R30.00
g) Breakages deposits:	per occasion		
- Kitchenware			R100.00
- Furniture and Equipment			R400.00

9.2 LIBRARY FEES

<u>FINES:</u>			
Books overdue (max. R20,00 per item)	per week of part thereof	R3.00	R3.00
Video's	per day	R5.00	R5.00
Video's not played back	per video	R5.00	R5.00
Video's lost or damaged	per video	COST ONLY	COST ONLY
Lost Membership Cards	each	R18.00	R18.00
Reservation of Books	per book	R5.00	R5.00
Deposit Visitors	per book	R130.00	R150.00
Photostat copies (A4)	per copy	R1.00	R1.00

9.3 COUNCIL CHAMBERS & LECTURE ROOMS

Hartenbos Council Chamber	per occasion	R140.00	R150.00
Great Brak River Council Chamber	per occasion	R140.00	R150.00
Purification Works Lecture Room	per occasion	R110.00	R120.00

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

2012/13

2013/14

10 SPORT FACILITIES

10.1 SPORT FACILITIES - VAN RIEBEECK SPORT STADIUM

Hall:			
Practicing of bona fide sport	per month	R115.00	R122.00
All other occasions	per occasion	R495.00	R525.00
Breakage Deposit		R465.00	R493.00
Club House:			
All Occasions	per occasion	R675.00	R715.00
Breakage Deposit		R465.00	R493.00
Sport Grounds:			
Athletics	per occasion/per field	R95.00	R100.00
	per club per season	R1,720.00	R1,823.00
Rugby	per occasion/per field	R100.00	R106.00
	per club per season	R1,720.00	R1,823.00
Cricket	per occasion/per field	R95.00	R100.00
	per club per season	R1,720.00	R1,823.00
Cricket night league	per occasion/per field	R95.00	R100.00
	per club per season	R1,720.00	R1,823.00
Hockey	per occasion/per field	R95.00	R100.00
	per club per season	R1,720.00	R1,823.00
Netball & Basket Ball	per occasion/per field	R75.00	R80.00
	per club per season	R1,300.00	R1,378.00
School Sports	per field per sport	R50.00	R53.00
	per sport per year	R565.00	R599.00
Point High School:	As per contract.		
Stadium:			
Per Sport occasion (including the use of sport grounds)	per day	R890.00	R943.00
	deposit	R1,590.00	R1,685.00
Per Social occasion (including use of sport grounds)	per day	R2,475.00	R2,623.00
	deposit	R3,250.00	R3,445.00
Van Riebeeck Sport grounds:	15592 661 2405		

10.2 SPORT FACILITIES - D'ALMEIDA

Hall:			
Practicing of bona fide sport	per month	R70.00	R74.00
All other occasions	per occasion	R275.00	R291.00
Breakage Deposit		R465.00	R493.00
Club House:			
All Occasions	per occasion	R615.00	R651.00
Breakage Deposit		R465.00	R493.00
Sport Grounds:		15592 661 2395	
Athletics	per occasion/per field	R70.00	R74.00
	per club per season	R1,300.00	R1,378.00

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

2012/13

2013/14

10 SPORT FACILITIES (continues)

SPORT FACILITIES - D'ALMEIDA (continues)

Rugby	per occasion/per field	R70.00	R74.00
	per club per season	R1,300.00	R1,378.00
Cricket	per occasion/per field	R70.00	R74.00
	per club per season	R1,300.00	R1,378.00
Soccer	per occasion/per field	R55.00	R58.00
	per club per season	R460.00	R487.00
Netball & Basket Ball	per occasion/per field	R70.00	R74.00
	per club per season	R850.00	R901.00
School Sports	per field per sport	R35.00	R37.00
	per sport per year	R375.00	R397.00
Stadium:			
Per Sport occasion (including the use of sport grounds)	per day deposit	R455.00 R1,300.00	R482.00 R1,378.00
Per Social occasion (including use of sport grounds)	per day deposit	R1,830.00 R2,600.00	R1,940.00 R2,756.00

10.4 SPORT FACILITIES - EXTENSION 23

Sport Grounds:	15592 661 2395		
Soccer	per occasion/per field	R55.00	R58.00
	per club per season	R980.00	R1,039.00
School Sports - All Sports	per field per sport	R55.00	R58.00
	per sport per year	R265.00	R281.00
Stadium:			
Per Sport occasion (including the use of sport grounds)	per day deposit	R310.00 R700.00	R329.00 R742.00
Per Social occasion (including use of sport grounds)	per day deposit	R910.00 R1,300.00	R965.00 R1,378.00

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

		2012/13	2013/14	
10	<u>SPORT FACILITIES (continues)</u>			
10.5	<u>SPORT FACILITIES - HARTENBOS</u>			
	Sport Grounds:	15592 661 2395		
	Jukskei	per occasion/per field per club per season	R70.00 R460.00	R74.00 R488.00
	Netball/Basket Ball/Korfbal	per occasion/per field per club per season	R65.00 R425.00	R69.00 R450.00
	Toutrek	per occasion/per field per club per season	R65.00 R430.00	R69.00 R456.00
	Per Social occasion	per day deposit	R250.00 R1,000.00	R265.00 R1,060.00
10.6	<u>SPORT FACILITIES - FRIEMERSHEIM</u>			
	Sport Grounds:	15592 661 2395		
	Rugby	per occasion/per field per club per season	R65.00 R550.00	R69.00 R583.00
	Soccer	per occasion/per field per club per season	R65.00 R550.00	R69.00 R583.00
	School Sports	per occasion per sport per year	R40.00 R370.00	R42.50 R392.00
	Per sport occasion	per day deposit	R235.00 R650.00	R249.00 R689.00
	Per Social occasion	per day deposit	R910.00 R1,300.00	R965.00 R1,378.00
10.7	<u>SPORT FACILITIES - GREAT BRAK RIVER</u>			
	Sport Grounds:	15592 661 2395		
	Rugby	per occasion/per field per club per season	R65.00 R585.00	R69.00 R620.00
	Cricket	per occasion/per field per club per season	R65.00 R585.00	R69.00 R620.00
	Soccer	per occasion/per field per club per season	R65.00 R585.00	R69.00 R620.00
	Netball/Basket Ball	per occasion/per field per club per season	R65.00 R400.00	R69.00 R424.00
	School Sports	per occasion per sport per year	R40.00 R370.00	R42.50 R392.00
	Per sport occasion	per day deposit	R310.00 R650.00	R329.00 R689.00
	Per Social occasion	per day deposit	R780.00 R1,300.00	R827.00 R1,378.00
	Club House:			
	All Occasions	per occasion		R150.00

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

		2012/13	2013/14	
10	<u>SPORT FACILITIES (continues)</u>			
10.8	<u>SPORT FACILITIES - BRANDWAG AND SONSKYNVALLEI</u>			
	Sport Grounds:	15592 661 2395		
	Rugby	per occasion/per field per club per season	R65.00 R560.00	R69.00 R594.00
	School Sports	per occasion per sport per year	R40.00 R370.00	R42.50 R392.00
	Per sport occasion	per day deposit	R230.00 R650.00	R244.00 R689.00
	Per Social occasion	per day deposit	R910.00 R1,300.00	R965.00 R1,378.00
10.9	<u>INDOOR SPORTS CENTRE EXTENSION 23</u>			
	<u>Use of indoor sports centre:</u>			
	- Monday to Thursday	per hour per hall	R19.00	R19.00
	- Friday evening to Sunday evening	per hour per hall	R40.00	R40.00
	Gymnastics club	per annum	R980.00	
	Karate	per annum	R780.00	
	Gymnasium	per annum	R650.00	
	Badminton	per annum	R520.00	
	Per Sport Code	per annum		R650.00
	<u>Use of centre for social occasions:</u>			
	Per occasion:			
	Hall		R620.00	R620.00
	Kitchen		R185.00	R185.00
	Boardroom		R100.00	R106.00
	Breakages refundable deposit		R530.00	R530.00
	<u>Use of centre for funerals:</u>			
	Per occasion:			
	Hall			R300.00
	Kitchen			R185.00
	Breakages refundable deposit			R530.00
	(All tariffs are INCLUSIVE of VAT)			

TARIFFS 2013/2014

	<u>2012/13</u>	<u>2013/14</u>
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10 SPORT FACILITIES (continues)

10.10 INDOOR SPORTS CENTRE KWANONQABA

Use of indoor sports centre:

- Monday to Thursday	per hour per hall	R19.00
- Friday evening to Sunday evening	per hour per hall	R40.00

Per sport code	per annum	R650.00
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Use of centre for social occasions:

Per occasion:

Hall		R620.00
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Kitchen		R185.00
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Breakages refundable deposit		R530.00
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Use of centre for funerals:

Per occasion:

Hall		R300.00
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Kitchen		R185.00
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Breakages refundable deposit		R530.00
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10.11 DECREASED SPORTS TARIFFS

The municipal manager has the authority to approve a tariff of 0% to 50% of approved sport facilities tariffs.

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

2012/13

2013/14

11 CARAVAN PARKS & CHALETS

(DE BAKKE, SANTOS AND POINT RESORTS)

IMPLEMENTATION 1ST FEBRUARY 2013

SEASONS:

High Season: 1st Dec - 16th Jan

Mid Season: 17th Jan - 1st May + 1st Sept - 30th Nov

Low Season: 2nd May - 31 August

11.1 CHALETS:

		<u>Low</u>	<u>Mid</u>	<u>High</u>
1 Bedroom	2012/2013	R380	R450	R750
	2013/2014	R400	R500	R800
2 Bedroom Lux	2012/2013	R480	R590	R1,060
	2013/2014	R500	R600	R1,100
3 Bedroom Lux	2012/2013	R650	R830	R1,270
	2013/2014	R700	R850	R1,300
Reserved Chalets	2012/2013	R710	R900	R1,440
	2013/2014	R750	R1,000	R1,500

DISCOUNTS LOW & MID SEASON:

Pensioners discount

25%

30%

Non-Pensioners discount

7 days or longer

20%

30%

Pensioners discount applies when the Chalet is occupied by at least one person over the age of 60 years and the number of persons does not exceed the number of beds provided.

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

2012/132013/14

11 CARAVAN PARKS & CHALETS (continues)

11.2 CARAVAN PARK SANTOS, DE BAKKE AND POINT

SEASONS:

High Season: 1st Dec - 16th Jan

Mid Season: 17th Jan - 1st May + 1st Sept - 30th Nov

Low Season: 2nd May - 31 August

		<u>Low</u>	<u>Mid</u>	<u>High</u>
Seafront	2012/2013	R150	R200	R490
	2013/2014	R150	R200	R500
Back Row	2012/2013	R120	R150	R380
	2013/2014	R120	R150	R400

Pensioners discount (+60 years):

Low & Mid Season

50%

50%

Applies when the occupants are over 60 years

A stay of 10 days and longer (single booking) Mid Season

Discount of

20%

30%

Block booking 11 caravan sites and more. (Mid season only)

Discount of

50%

30%

Pensioners special (to comply with conditions)

per month

R1,350.00

R1,400.00

Pensioners special (to comply with conditions)

per week

R400.00

R400.00

Caravan Park : Point

15523 621 2075

Caravan Park : Santos/Bakke

15524 621 2075

11.3 ADDITIONAL CHARGES

11.3.1 Additional Persons occupying Chalets or Caravan Sites:

3 Bedroom Chalets	Per Person exceeding 5	per day	R90.00	R100.00
2 Bedroom Chalets	Per Person exceeding 4	per day	R90.00	R100.00
1 Bedroom Chalets	Per Person exceeding 2	per day	R90.00	R100.00
Caravan sites	Per Person exceeding 6	per day with max of 8 persons per site	R90.00	R100.00

The number of persons includes all children.

Additional quests are responsible for their own bedding and mattresses

or additional overnight occupants; no additional beds or bedding is available from the resort.

11.3.2 Entrance fees per Vehicle:

Chalets - per vehicle exceeding 2:	per day	R30.00	R40.00
Caravan Sites - per vehicle exceeding 1:	per day	R30.00	R40.00
Non Resident Guest's Visitors - per vehicle		R35.00	R40.00
Surfer/Diver Annual Fee per vehicle:		R320.00	R350.00
Trailers,(Boat, Jetski, Bike), excludes folding caravans / tents / small luggage trailers			R40.00

11.3.3 General Tariffs:

Shower/Bath	per person	R60.00	R60.00
Breakage/Key Deposit : on Chalet Key	per key	R500.00	R500.00
Damage to infrastructure/installations:	Repair cost	Cost + 15%	Cost + 15%

11.3.4 Booking System:

Confirmation of Booking Deposit required, Low and Mid Season within 24 hours of making a booking.

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

2012/13

2013/14

11 CARAVAN PARKS & CHALETS (continues)

11.3.5 Deposits Required:

a LOW OR MID SEASON

Chalets (One Nights Tariff)	per chalet	R500.00	R500.00
Caravan Park (One Nights Tariff)	per site	R500.00	R500.00

b DECEMBER HIGH SEASON DEPOSITS REQUIRED

Booking Application Fee per Application.	R90.00	R100.00
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Application fee will be credited as part payment if the application is Successful, but is forfeited if unsuccessful.

Deposits Payable before 31st March

Chalets	R2,000.00	R2,000.00
Caravan Sites	R2,000.00	R2,000.00

11.3.6 Pensioners special monthly rate applies under the following conditions only:

1. That only two persons occupy the site for the duration of the stay.
2. That one of the persons occupying the site is over the age of 60 years.
3. That the occupation of the site is for a minimum of 1 week, but not exceeding 3 months.
4. That should the stay be for a period longer than 3 months a break of 1 month should be taken after the third month.
5. That this special tariff only applies to the Point Caravan Park.
6. That this special tariff does not apply to "seafront" stands.
7. That this special offer only applies to the Mid and Low season.
8. That no permanent resident status is implied or allowed.
9. That all the other rules and conditions of the resort be complied with.

11.3.7 OUTSTANDING BALANCES PAYABLE:

December High Season	Payable before 31 August
Easter WC Holidays	Payable before 31 January
Long weekends	Payable 2 weeks before occupation
Weekends	Payable 1 week before occupation

11.3.8 CANCELLATION FEES:

High Season:

Cancellation before 31st August for December or 31 January for Easter:

Booking Application Fee	0% refund
Booking Deposit	0% refund
Balance of Payment Made	90% refund

Cancellation between 31st August to 1 December (Dec) or during February (Easter):

Booking Application Fee + Booking Deposit..	0% refund
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Balance of Payment: 50% of funds for Period site or chalet re-booked

No Showing...No refund, subject to cancellation fees and reasons for non-occupation.

Low and Mid Season:

Confirmation of Booking Deposit.....	0% refund
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Balance of Payment made:

When the booking is cancelled:

Less than 48 hours to occupation	0% refund
One month to 48 hours to occupation	50% refund
Three Months to one month to occupation	75% refund
Three months plus to occupation	100% refund

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

2012/13

2013/14

11 CARAVAN PARKS & CHALETS (continues)

11.3.9 Alteration Fees

Per alteration

R40.00

R50.00

11.3.10 Refund on Early Departure/Shortening of Stay (subject to minimum booking periods):

Charges: Less 10% refunded amount of R100,00 which-ever is greater

Full refunds on early vacation of sites / chalets only in cases of Death or Serious injury/illness and supported by Death Certificate or Medial Certificate (subject to minimum charges.)

In all other cases only 50% of the unused accommodation costs will be refunded should the resort concerned be successful in re-letting the accommodation. Sites/Chalets vacated after 10h00 on the day of departure do not qualify for a refund on that particular day.

Where Deposits or outstanding balances are not paid, or notification of payment are not received by the Resort concerned, by the due date, bookings will be cancelled without further correspondence.

Where bookings are not taken up by 12h00 on the morning following the date of arrival, and no further arrangements are made with the resort concerned, these will be treated as "No Show's" and cancelled without further correspondence.

All cancellation fees are subject to minimum booking periods and in cases where the shortening of stay clashes with the minimum booking period policy no refunds or credits will be given.

11.3.11 Minimum Booking Periods:

December High Season

23 December to 2 January

14 days

Rest of High Season

7 days

Mid and Low Season

Long weekends, 5 day long weekends

4 days

4 day long weekends

3 days

Ordinary weekends

2 days

School Holidays

7 days

Caravan Parks:

December High Season

Seafront

25 days

Back row

21 days

WC Easter Holidays

7 days

Note that special conditions exist for persons rebooking the December High Season

Sites for the following year. Refer to December application forms.

De Bakke Resort: Gate fees

15544 621 2135

De Bakke Resort: Rental

15544 621 2435

11.3.12 Decreased Tariffs:

The municipal manager has the authority to approve a tariff of 0% to 100% of approved fees.

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

		<u>2012/13</u>	<u>2013/14</u>
12 <u>TRAFFIC DEPARTMENT</u>			
12.1 <u>Storage of removed vehicle</u>	per day or part thereof (per vehicle)	R80.00	R85.00
12.2 <u>Removing of Vehicle</u>		Cost +20%	Cost +20%
12.3 <u>Removal of objects for impoundment</u>			
12.3.1 Removed by municipal official	per official per hour or part thereof, plus per kilometer travelled	R175.00 R17.00	R186.00 R18.00
12.3.2 Removed by contractor		Cost +20%	Cost +20%
12.4 <u>Escorting for Funerals</u>	Free of charge	R0.00	R0.00
12.5 <u>All other escorting or gatherings:</u>	per application per occ.	R190.00	R201.00
	per Traffic Officer per hour or part thereof, plus per kilometer travelled	R175.00 R17.00	R186.00 R18.00
12.6 <u>Escorting of School Actions for Fund Raising</u>		R165.00	R175.00
12.7 <u>Admin Fee on repayment of fees</u>	20% of amount		
12.8 <u>Containers stored on public road / open space (per month)</u>		R960.00	R1,018.00
12.9 <u>Vehicles/Boats stored on public open space (per month)</u>		R960.00	R1,018.00
12.10 <u>Removal of vessel from beach</u>		Cost +20%	Cost +20%
12.11 <u>Removal of illegal advertisement</u>	Per object removed	R220.00	R233.00
12.12 <u>Application for disabled parking (including laminated permit)</u>		R35.00	R35.00

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

		2012/13	2013/14	
13 <u>DEVELOPMENT & PLANNING</u>				
13.1	<u>Town Planning</u>			
	Rezoning (Ord. 15/85)	17742-621-2160	R1,500.00	R1,590.00
	Departure (Ord. 15/85)	17742-621-2160	R1,100.00	R1,160.00
	Consent use (Ord. 15/85)	17742-621-2160	R860.00	R910.00
	Contravention Levy (Ord. 15/85)	17742-621-2160	R1,500.00	R1,590.00
	Subdivision (Ord. 15/85) (Tariff for 10 erven) (Plus R60 per erf above 10 erven)	17742-621-2165	R860.00	R1,160.00
	Removal of restrictive conditions (Act 84 of 1967)	17742-621-2155	R1,500.00	R1,590.00
	Zoning Certificates	17742-621-2170	R125.00	R130.00
	Contravention levy (Sec. 44 Ord. 15/85) (or according to Directive)	17742-621-2160	R10,000.00	R10,600.00
	CD ROR and Scheme Regulations	17742-621-2160	R180.00	R190.00
	Admin Charge - Appeal (Sec 62) Systems Act	17742-621-2160	R1,500.00	R1,590.00
	Amendment/Compatibility Guide plan	17742-621-2160	R2,250.00	R2,385.00
	Amendment Urban Edge (SDF)	17742-621-2160	R2,250.00	R2,385.00
	Section 4(5) Sectional Title application	17742-621-2160	R550.00	R580.00
	Relaxation of building line	17742-621-2160	R550.00	R580.00
	Relaxation of building line - indigent/poor households	17742-621-2160	R55.00	R55.00
	Relaxation of building line - properties with valuations less than R50 000	17742-621-2160	R55.00	R55.00
	Site Development Plan	17742-621-2160	R1,150.00	R1,210.00
	Amendment of Conditions of Approval	17742-621-2160	R1,500.00	R1,590.00
	Extension of approval for Rezoning and Subdivision	17742-621-2160	R750.00	R795.00
	Application for approval of container	17742-621-2160	R700.00	R740.00
	(All tariffs are INCLUSIVE of VAT)			

TARIFFS 2013/2014

		<u>2012/13</u>	<u>2013/14</u>
13 DEVELOPMENT & PLANNING (continues)			
13.2 Plans, enquiries and information			
SG & site information - per property or stand (including copy)		R23.00	R24.00
Plan Copies AO	17742-621-2225	R75.00	R79.00
A1	17742-621-2225	R63.00	R66.00
A2	17742-621-2225	R50.00	R53.00
Photostat copies A3	17742-621-2225	R3.10	R3.25
A4	17742-621-2225	R1.90	R2.00
<u>Colour copies per sheet :</u>			
A4	17742-621-2225	R11.00	R11.65
A3	17742-621-2225	R19.00	R20.00
A2	17742-621-2225	R74.00	R78.00
A1	17742-621-2225	R110.00	R116.00
A0	17742-621-2225	R140.00	R148.00
<u>Black & white copies per sheet :</u>			
A4		R7.00	R7.40
A3		R10.00	R10.60
13.3 Development contributions			
Land Use Planning Ordinance No. 15 of 1985 and relevant Council Policy, directives and legislation are to be used as guidelines when cost for development contributions are determined.			
The determined cost amount should be provided to the Town Planning Directorate to be included in the item pertaining the approval of the said application.			
		As calculated by the relevant Directors in terms of the approved Council Policy	As calculated by the relevant Directors in terms of the approved Council Policy
Development contributions: Subdivision/Rezoning/Granny flats/(Duette)			
Development contributions to informal areas are to be determined by relevant Directors in terms of approved Council Policy			
Caravan Parks / Hotels / Motels development contributions are to be determined by relevant Directors in terms of approved Council Policy.			
Development contributions in respect of industrial developments with abnormal consumption of services are to be determined by the relevant Directors in terms of approved Council Policy			
<u>Alienation and leasing of Municipal land</u>			
Application to purchase or lease Municipal land (not refundable)	17742-841-2707	R1,500.00	R1,590.00
Application to lease Municipal land for gardening purposes (not refundable)	17742-841-2707	R320.00	R339.00
(All tariffs are INCLUSIVE of VAT)			

TARIFFS 2013/2014

2012/13

2013/14

13 DEVELOPMENT & PLANNING (continues)

13.4 Building Plan Fees (Act 103 of 1977)

New structures, additions & alterations per m ² - residential	17742-621-2065	R27.00	R28.00
New structures, additions & alterations per m ² - residential larger than 500 m ² and non-residential	17742-621-2065	R30.00	R31.00
Agricultural buildings on farms per m ²	17742-621-2065	R22.00	R23.00
Internal alterations per R1 000 value	17742-621-2065	R26.00	R27.00
Minimum Plan Fee/"As built" plan	17742-621-2065	R320.00	R339.00
Swimming Pool	17742-621-2065	R450.00	R475.00
Retaining walls (with Engineer's certificate)	17742-621-2065	R320.00	R339.00
Temporary structures	17742-621-2065	R320.00	R339.00
Minor building works (approval valid for 6 months) - residential	17742-621-2065	R320.00	R339.00
Minor building works (approval valid for 6 months) - non-residential	17742-621-2065	R400.00	R420.00
Amend approved building plan (no increase in area of building)	17742-621-2065	R320.00	R339.00
Erect residential houses - low costing housing up to 65m ²	17742-621-2065	R140.00	R140.00
New structures, additions and alterations - indigent/poor households	17742-621-2065	R60.00	R60.00
New structures, additions and alterations - properties with valuations less than R50 000	17742-621-2065	R60.00	R60.00
Masts and antennas	17742-621-2065	R1,100.00	R1,160.00
Demolition certificate	17742-621-2065	R400.00	R420.00
Certificate of Occupancy on completion of building work prior to occupancy	17742-621-2065	R400.00	R420.00
Certificate of Occupancy in all other cases other than on completion of building work and prior to occupancy	17742-621-2065	R1,100.00	R1,160.00

Plan Fees : religious, welfare, benevolent and charitable organizations pay 25 % of normal building plan fees with minimum of R295

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

2012/13

2013/14

13 DEVELOPMENT & PLANNING (continues)

13.5 Builder's deposit

Refundable Builders Deposit's: Extensions/renovations		R1,500.00	R1,500.00
New Houses		R4,000.00	R4,000.00
Industrial/Commercial	< 500 m²	R4,000.00	R4,000.00
Industrial/Commercial	> 500 m²	R15,000.00	R15,000.00
Group Housing	< 10 units	R15,000.00	R15,000.00
General Residential	> 10 units	R25,000.00	R25,000.00

Refundable Builder's deposit: indigent/poor households with valuations of less than R50 000	R75.00	R75.00
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Usage of side walks: 17742-661-2484

Extensions/renovations : R250 per month with minimum of R750		R900.00	R900.00
New Houses : R350 per month with minimum of R1050		R1,300.00	R1,300.00
Industrial/Commercial : R500 per month with minimum of R1500	< 500 m²	R1,850.00	R1,850.00
Industrial/Commercial : R600 per month with minimum of R3600	> 500 m²	R4,400.00	R4,400.00
Group Housing : R2000 per month with minimum of R12 000	< 10 units	R15,000.00	R15,000.00
General Residential : R3000 per month with minimum of R18 000	> 10 units	R22,000.00	R22,000.00

The Building Inspectors must monitor the usage of sidewalks and ensure that additional rentals are levied if sidewalks are utilised for more than the specified months .

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

	<u>2012/13</u>	<u>2013/14</u>
13 DEVELOPMENT & PLANNING (continues)		
13.6 <u>Outdoor Advertising & Signage</u>		
17742-841-2709		
<u>Schedules 2 to 8 Applications (Billboards, etc.)</u>		
Application fee per sign	R260.00	R130.00
Approval fee per square meter	R115.00	R60.00
<u>Schedules 2 to 8 Amendments (including extension of time) (Billboards)</u>		
Application fee per sign	R420.00	R210.00
Approval fee per square meter of total face of sign	R120.00	R60.00
<u>Schedule 9 (Headline posters)</u>		
Application fee	R180.00	R90.00
Approval fee per poster with maximum fee of R200 per event	R6.00	R3.00
<u>Schedules 10 and 11 (Posters, banners, flags, etc.)</u>		
Application fee per event or enterprise	R480.00	R240.00
Approval fee per event or enterprise	R1,200.00	R600.00
<u>Schedules 10 and 11 Amendments (Posters, banners, flags, etc.)</u>		
Application fee per event or enterprise	R420.00	R210.00
Approval fee per event or enterprise	R880.00	R440.00
Extension of time will be dealt with as a new application		
<u>Schedule 12 (Estate Agent posters)</u>		
Application fee	R350.00	R180.00
Approval fee per Agency per annum	R2,000.00	R1,000.00
<u>Schedule 13 (Portable signs)</u>		
Application fee per square meter with maximum fee of R500	R60.00	R30.00
Amendment fee per square meter with maximum fee of R400	R60.00	R30.00
<u>Schedule 14 (Aerial signs)</u>		
Application fee per square meter with maximum fee of R1 000	R80.00	R40.00
Any amendment will be a new application		
<u>Schedule 15 (Transit advertising)</u>		
Application fee	R120.00	R60.00
Approval fee per sign per day	R95.00	R50.00
(All tariffs are INCLUSIVE of VAT)		

TARIFFS 2013/2014

	<u>2012/13</u>	<u>2013/14</u>
14 CEMETERIES		
14.1 <u>Plot Costs (Reserved and paid in advance)</u>	R650.00	R690.00
14.2 <u>Opening of a grave ** See note</u>		
Child Grave (1.4m)	R650.00	R690.00
Single Grave (1.8m)	R820.00	R870.00
Double Grave (2.4m)	R1,200.00	R1,270.00
14.3 <u>Re-Opening of a grave ** See note *</u>		
Child Grave (1.4m)	R240.00	R255.00
Single Grave (1.8m)	R300.00	R318.00
Double Grave (2.4m)	R400.00	R425.00
14.4 <u>Other</u>		
Grave in niche wall:	R80.00	R85.00
Permit for erecting of full grave tomb	R500.00	R530.00
Permit for erecting of memorial stone (Hartenbos)	R185.00	R196.00
Rental of grave yard plot		(according to contract)
14.5 <u>Graves for Indigent: ** See note</u>		
Child Grave (1,4m)	R90.00	R95.00
Single Grave (1,8m)	R180.00	R190.00
Double Grave (2.4)	R350.00	R370.00
Burials		15532 621 2080
Erections of Tombstones		15532 621 2085
(All tariffs are INCLUSIVE of VAT)		

TARIFFS 2013/2014

2012/13

2013/14

15 TARIFFS I.R.O. INFORMATION TO THE PUBLIC AND OTHER SUNDRY TARIFFS

15.1 Check of, perusal of any account, document, etc.	13300-621-2250	As Per Act	As Per Act
15.2 Seeking of unknown banking payments	13300-621-2250	As Per Act	As Per Act
15.3 Perusal of Deeds, document of drawing	13300-621-2250	As Per Act	As Per Act
15.4 Deed Search	13300-621-2250	R16.00	R20.00
15.5 Photostat - A4 (per copy) min. of R6,00	12200- 621-2190	R1.80	R1.95
Photostat - A4 (Friemersheim & Herbertsdale) (per copy)	12200-621-2190	R1.80	R1.95
15.6 Request for information (Act 2 of 2000)	13300-621-2250	As Per Act	As Per Act
15.7 Agenda - Council Meeting	12200-621-2190	R100.00 each	R110.00 each
Agenda - Executive Mayoral Committee	12200-621-2190	R50.00 each	R55.00 each
Agenda- Committees (per Committee Agenda)	12200-621-2190	R30.00 each	R33.00 each
Copy of Verbatim Minutes (per A.4 page)	12200-621-2190	R100.00	R110.00
15.8 Valuation Certificate	13300-621-2280	R130.00	R50.00
Valuation Certificate - Indigent	13300-621-2280		R20.00
15.9 Clearance application			
(a) Manual application	13300-621-2094	R250.00	R300.00
(b) Electronic application	13300-621-2094	R50.00	R70.00
15.10 Ward Voting Lists (per list)	(max. of 5 copies per) registered political party per ward)	R90.00	R100.00
15.11 Revaluation of property	per property	R530.00	R560.00
15.12 Cheques & debit orders referred back by Bank- Admin Fee	13300-841-2685	R100.00	R100.00
15.13 Duplicate municipal account	13300-841-2685		
(a) Electronic	per page	R5.00	R7.00
(b) Hard copy	per page	R7.00	R10.00
15.14 Any information not in this tariff list - Actual cost plus 15% Admin. Fee	13300-841-2685		

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

2012/13

2013/14

15 TARIFFS I.R.O. INFORMATION TO THE PUBLIC AND OTHER SUNDRY TARIFFS (Continues)

15.15 TENDER DOCUMENTS

<u>Tender documents with:</u>	<u>2012/13</u>	<u>2013/14</u>
1 - 50 pages	R79.00	R82.95
51 - 100 pages	R158.00	R165.90
101 - 150 pages	R235.00	R246.75
151 - 200 pages	R315.00	R330.75
201 - 250 pages	R395.00	R414.75
251 - 300 pages	R475.00	R498.75
301 - 350 pages	R550.00	R577.50
351 - 400 pages	R630.00	R661.50

(Additional documents will be charged at the same rate as the original copy of a tender document.
As per above charges)

15.16 Carport Hire - Hire of open area carports by Municipal personnel	R18.00	R18.00
-Hire of closed area carports by Municipal personnel	R25.00	R25.00
-Hire of Garages by Municipal personnel	R30.00	R30.00

15.17 Business Licences		R50.00
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(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

2012/13

2013/14

16 ENGINEER'S DEPARTMENT & SUNDRY FEES

16.1 ENGINEER'S DEPARTMENT

16.1.1	<u>Broadening of Vehicle Entrance - Bigger than 4 m²</u>	per m²	R270.00	
16.1.2	<u>Molding of Vehicle Entrances:</u>			
	First 25 m²	per m²	R145.00	
	Thereafter	per m²	R300.00	
	Tiling of Pavement	per m²	R200.00	
	Repair of tarred surfaces	per m²	R350.00	
16.1.3	<u>Entrances and driveways</u>			
	Widening of Vehicle Entrances	per m²		R375.00
	Molding/shaping of driveway	per m²		R585.00
16.1.4	<u>Paving of Sidewalks & Concrete Pavers</u>			
	Paving of Sidewalks Hexagon concrete pavers 60mm thick	per m²		R340.00
	Interlocking concrete pavers 80mm thick	per m²		R340.00
16.1.5	<u>Repair of tarred surface with Premix Asphalt(25mm)</u>	per m²		R130.00
16.1.6	<u>Construction of new Parking Areas – 25 m2 per vehicle</u>	per m²		R8,500.00
16.1.7	<u>Wayleave application for optic fiber cables (Handling and Supervision)</u>			
	<u>Handling</u>			
	Use of one Department / Division in Municipality	per month		R4,100.00
	Use of two Departments / Divisions in Municipality	per month		R7,600.00
	Use of three Departments / Divisions in Municipality	per month		R11,050.00
	<u>Supervision</u>			
	Use of one Department / Division in Municipality	per month		R15,100.00
	Use of two Departments / Divisions in Municipality	per month		R28,350.00
	Use of three Departments / Divisions in Municipality	per month		R41,600.00
	<u>Penalty for non-compliance</u>			
	Working without following procedures			R3,800.00
16.2	<u>SUNDRIES</u>			
16.2.1	<u>Displaying of banner</u>			
	Hanging of Banner	per banner per occasion (max. of 7 days)	R900.00	R954.00
16.2.2	<u>Licensing of Boats: Great Brak River and Little Brak River</u>			
	0 - 7,5 Kw		R27.00	R29.50
	7,6 - 50 Kw	per Kw per year	R3.30	R3.60
	51 - 75 Kw		R150.00	R165.00
		Plus / Kw over 50 Kw / year	R6.50	R7.00
	76 - 100 Kw		R300.00	R330.00
		Per Kw over 75 Kw / year	R10.20	R11.00
16.2.3	<u>Hawkers Tariffs:</u>	As per negotiations and Council Resolution thereafter		
16.2.4	<u>Rental- Goods Shed</u>	As per negotiations and Council Resolution thereafter		
16.2.5	<u>Bee-Hives</u>	As per negotiations and Council Resolution thereafter		
16.2.6	<u>Arts and crafts</u>	As per negotiations and Council Resolution thereafter		
16.2.7	<u>Thusong Centre</u>	As per negotiations and Council Resolution thereafter		

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

	<u>2012/13</u>	<u>2013/14</u>
<u>17 COLLECTION COSTS LEVIED BY MUNICIPALITY</u>		
17.1 <u>NOTICES</u>		
ELECTRICITY - Business list - 24 hour notice	R60.00	R60.00
WATER - Notice delivery (7 day notices)	R60.00	R60.00
Final demands	R60.00	R60.00
17.2 <u>RESTRICTIONS</u>		
Electricity disconnections	R250.00	R250.00
Water restriction	R250.00	R250.00
17.3 <u>FURTHER ACTIONS : ADMINISTRATIVE COSTS</u>		
Admin Fee 1 - Summons	R300.00	R350.00
Admin Fee 2 - Letter of execution	R200.00	R250.00
17.4 <u>TRACING</u>		
Credit reports	R60.00	R80.00
Door to door tracing	R300.00	R350.00

(All tariffs are INCLUSIVE of VAT)

TARIFFS 2013/2014

		<u>2012/13</u>	<u>2013/14</u>
18 <u>USE OF HARRY GIDDY PARK</u>			
18.1 <u>Wedding ceremonies</u>	15581-661-2485	R190.00 +VAT	R200.00 +VAT
18.2 <u>Church groups</u>		Free	Free
18.3 <u>School groups</u>		Free	Free
18.4 <u>Tea parties</u>	15581-661-2485	R170.00 +VAT	R180.00 +VAT
18.5 <u>Kids parties</u>	15581-661-2485	R170.00 +VAT	R180.00 +VAT
18.6 <u>Other parties</u>	15581-661-2485	R170.00 +VAT	R180.00 +VAT
(Other parties means any other party which, in the opinion of the Municipal Manager, has merit.)			
18.7 <u>REFUNDABLE DEPOSIT</u>	62938-323-7503	R250.00	R265.00
A refundable deposit will be levied for the above-mentioned use of the Harry Giddy Park)			
18.8 <u>Additional fees:</u>			
18.8.1 - If electricity is needed	16614-841-2725	R30.00	R32.00

(Certain conditions apply to the above-mentioned use of the Harry Giddy Park)

(Where not stipulated, Prices are INCLUSIVE of VAT)

TOWN HALL AND COMMUNITY HALLS :2013/2014

	TOWN HALL	D'ALMEIDA HALL	KWANONQABA HALL	JOE SLOVO HALL	FRIEMERSHEIM BRANDWAG SONSKYNVALLEI ASLA HALL GREAT BRAK HALL	COMMUNITY HALLS AT: LITTLE BRAK RIVER, REEBOK DANA BAY & BOGGOMS BAY	SIDE HALL TOWNHALL	HERBERTS-DALE HALL
WEEK DAYS, EXCLUDING FRIDAY EVENINGS								
Day:	620	371	265	181	214	244	212	106
Evening:	752	413	313	223	223	255	287	159
FRIDAY EVENINGS, SATURDAYS, SUNDAYS AND PUBLIC HOLIDAYS								
Day:	845	530	477	297	371	456	318	170
Evening:	1275	636	526	414	467	626	530	200
ADDITIONAL TARIFFS PER OCCASION								
Kitchen	520	350	265	133	133	140	520	
(Without crockery)	520	0						
CROCKERY PER 100 MENSE	320	244					320	
Bar facilities (without glassware)	320	128					350	
Piano	477	300						
Dancing, music shows ,deposits	1000	0						
Breakages deposit refundable	750	650	550	550	550	550	750	250
Rent of Chairs (per chair)	10							
Rent of Tables (per table)	30							
Breakages deposit on Chairs & Tables - Refundable	400							

LEASING PERIODS:

With reference to abovementioned tariffs means:

Day: the period from 09h00 to 17h00

Evening: the period from 17h00 to 24h00

DECREASED TARIFFS

CULTURAL, EDUCATIONAL, WELFARE, COMMUNITY, SPORTS AND SERVICE ORGANISATIONS:

A decreased tariff of 10% of the normal tariff is applied in respect of cultural, educational, welfare, community and service organisations and sports clubs unless entrance or attendance fees are levied in which case the full tariff is payable.

The decreased tariffs of 10% are not allowed on Friday evenings, Saturdays, Sundays or Public Holidays in respect of the Town Hall.

Sport organisations and clubs can negotiate a term of tariff, considering the availability of the particular hall.

WEEKENDS: (FRIDAYS, SATURDAYS, SUNDAYS AND PUBLIC HOLIDAYS

A decreased tariff of 20% of the normal weekend tariff is levied from abovementioned type of organisations.

MORE THAN THREE CONSECUTIVE DAYS:

In cases where a hall is leased for more than three consecutive days for the day and evening and the cleaning services are not required, the day tariff will not be levied for the lease period.

REHEARSAL OR EXERCISE

In cases where a hall is leased during normal office hours for rehearsal or exercises and the lessee does not require any preparations or cleaning services or where no overtime tariff is payable to Personnel, a decreased tariff of 10% of the normal day tariff will be applicable. For the purposes of this paragraph "rehearsal or exercise" means:-

To exercise or prepare for a function which will occur at a later date in the particular hall or to teach or to train for a purpose which is in the opinion of the Management and Administration educational of nature".

OFFICIAL USE

The hall/s are made available free of charge for any purposes to the Municipality whilst individual Councillors may use the hall in his ward four times per year for ward committee meetings free of charge.

PAYMENT OF RENTAL (EXCLUDING ADDITIONAL TARIFFS) AND CANCELLATIONS:

1. Rentals are strictly payable in advance with bookings.
2. If any booking is cancelled and the particular hall is leased to another lessee for the same date, the full amount minus 15% administration cost will be paid back to the original lessee. If the hall is not leased for the same date, only 50% of the rental will be refunded.
3. That all bookings not be made longer than one months in advance for any hall.
4. Hiring of Chairs & Tables - Transport thereof for the Lessor

(All tariffs are V.A.T. INCLUDED)

TARIFFS 2013/2014 - ANNEXURE A

WATER CONSUMPTION TARIFFS WHEN THE DAM WATER SUPPLY IS BELOW 30%

(Refer Tariff 3.11)

2012/13

2013/14

3 WATER TARIFF CHARGES

A. CONSUMERS WITH CONNECTIONS UP TO 25 MM

3.1 Residential or business with up to 4 consumers and with one joint meter

(Tariff codes: 101, 108, 122 and 131)

a) Basic per consumer	per month	R113.73 +VAT	R120.554 + VAT
b) Metered Consumption			
1 kl to 20 kl	per kl.	R8.10 +VAT	R8.586 + VAT
21 kl to 30 kl	per kl.	R11.34 +VAT	R12.020 + VAT
31 kl to 40 kl	per kl.	R14.58 +VAT	R15.455 + VAT
41 kl to 50 kl	per kl.	R19.44 +VAT	R20.606 + VAT
51 kl to 60 kl	per kl.	R24.30 +VAT	R25.758 + VAT
61 kl to 80 kl	per kl.	R29.16 +VAT	R30.910 + VAT
> 80 kl	per kl.	R38.88 +VAT	R41.213 + VAT

Note: Indigent consumers qualify for 6 kl. Free water notwithstanding the level of the Wolwedans dam.

3.2 Business complexes with more than 4 business consumers and with one joint meter

(Tariff code: 121 and 131)

a) Basic per consumer	per month	R113.73 +VAT	R120.554 + VAT
b) Metered Consumption			
0 kl to 50 kl	per kl.	R8.10 +VAT	R8.586 + VAT
51 kl to 60 kl	per kl.	R11.34 +VAT	R12.020 + VAT
61 kl to 70 kl	per kl.	R14.58 +VAT	R15.455 + VAT
71 kl to 80 kl	per kl.	R19.44 +VAT	R20.606 + VAT
91 kl to 100 kl	per kl.	R24.30 +VAT	R25.758 + VAT
101 kl to 120 kl	per kl.	R29.16 +VAT	R30.910 + VAT
> 120 kl	per kl.	R38.88 +VAT	R41.213 + VAT

3.3 Flats, Other Residential and Business complexes with more than 4 consumers and with one joint meter

(Tariff code: 121 and 131)

a) Basic per consumer	per month	R113.73 +VAT	R120.554 + VAT
b) Metered Consumption			
0 kl to 60 kl	per kl.	R8.10 +VAT	R8.586 + VAT
61 kl to 100 kl	per kl.	R11.34 +VAT	R12.020 + VAT
101 kl to 150 kl	per kl.	R14.58 +VAT	R15.455 + VAT
151 kl to 200 kl	per kl.	R19.44 +VAT	R20.606 + VAT
201 kl to 250 kl	per kl.	R24.30 +VAT	R25.758 + VAT
251 kl to 300 kl	per kl.	R29.16 +VAT	R30.910 + VAT
> 300 kl	per kl.	R38.88 +VAT	R41.213 + VAT

TARIFFS 2013/2014 - ANNEXURE A

WATER CONSUMPTION TARIFFS WHEN THE DAM WATER SUPPLY IS BELOW 30%

(Refer Tariff 3.11)

2012/13

2013/14

3 WATER TARIFF CHARGES (Continues)

B. CONSUMERS WITH CONNECTIONS BIGGER THAN 25 MM

3.4 Up to nine (9) consumers and with one joint meter

(Tariff code: 103)

a) Basic Fee	per month	R1,091.90 +VAT	R1,157.414 + VAT
b) Metered Consumption			
0 kl to 200 kl	per kl.	R8.10 +VAT	R8.586 + VAT
201 kl to 300 kl	per kl.	R11.34 +VAT	R12.020 + VAT
301 kl to 400 kl	per kl.	R14.58 +VAT	R15.455 + VAT
401 kl to 500 kl	per kl.	R19.44 +VAT	R20.606 + VAT
501 kl to 600 kl	per kl.	R24.30 +VAT	R25.758 + VAT
601 kl to 800 kl	per kl.	R29.16 +VAT	R30.910 + VAT
> 800 kl	per kl.	R38.88 +VAT	R41.213 + VAT

Note: Indigent consumers qualify for 6 kl. Free water notwithstanding the level of the Wolwedans dam.

3.5 Medium connections with more than nine (9) consumers and with one joint meter using less than 1000 kl per month (Tariff code: 105 & 132)

a) Basic per consumer	per month	R113.73 +VAT	R120.554 + VAT
b) Metered Consumption			
0 kl to 300 kl	per kl.	R8.10 +VAT	R8.586 + VAT
301 kl to 600 kl	per kl.	R11.34 +VAT	R12.020 + VAT
601 kl to 900 kl	per kl.	R14.58 +VAT	R15.455 + VAT
901 kl to 1200 kl	per kl.	R19.44 +VAT	R20.606 + VAT
1201 kl to 1500 kl	per kl.	R24.30 +VAT	R25.758 + VAT
1501 kl to 2000 kl	per kl.	R29.16 +VAT	R30.910 + VAT
> 2000 kl	per kl.	R38.88 +VAT	R41.213 + VAT

3.6 Bulk Consumers (consumed more than 1000 kl/month for four months over a period of 12 months) (Tariff code: 104) as well as all old age homes and retirement villages regardless of the consumption

a) Basic Fee	per month	R5,914.41 +VAT	R6,269.275 + VAT
b) Metered Consumption			
0 kl to 2000 kl	per kl.	R8.10 +VAT	R8.586 + VAT
2001 kl to 3000 kl	per kl.	R11.34 +VAT	R12.020 + VAT
3001 kl to 4000 kl	per kl.	R14.58 +VAT	R15.455 + VAT
4001 kl to 5000 kl	per kl.	R19.44 +VAT	R20.606 + VAT
5001 kl to 6000 kl	per kl.	R24.30 +VAT	R25.758 + VAT
6001 kl to 8000 kl	per kl.	R29.16 +VAT	R30.910 + VAT
> 8000 kl	per kl.	R38.88 +VAT	R41.213 + VAT

TARIFFS 2013/2014 - ANNEXURE A

WATER CONSUMPTION TARIFFS WHEN THE DAM WATER SUPPLY IS BELOW 30%

(Refer Tariff 3.11)

2012/13

2013/14

3 WATER TARIFF CHARGES (Continues)

C. SPECIAL WATER TARIFFS

3.7 Other Special Water Tariffs

a) Raw Water : Basic plus 15 kl (Tariff code: 107)			R113.73 +VAT	R120.554 + VAT
	> 15 kl per kl.		R7.50 +VAT	R7.950 + VAT
b) Searles Slood (Tariff code: 109)	0 - 50 kl per kl.		R0.00 +VAT	R0.000 + VAT
	> 50 kl per kl.		R7.50 +VAT	R7.950 + VAT
c) Buffalo Farming - plus 15% surcharge (Tariff code: 110)				
	0 - 30 kl per kl.		R7.50 +VAT	R7.950 + VAT
	31 - 45 kl per kl.		R13.50 +VAT	R14.310 + VAT
	46 - 80 kl per kl.		R18.00 +VAT	R19.080 + VAT
	> 80 kl per kl.		R22.50 +VAT	R23.850 + VAT
d) Buysplaas (Tariff code: 115)	Basic Fee		R31.05 +VAT	R32.913 + VAT
	0 - 6 kl per kl.		R0.00 +VAT	R0.000 + VAT
	7 - 60 kl per kl.		R8.10 +VAT	R8.586 + VAT
	> 60 kl per kl.		R11.34 +VAT	R12.020 + VAT
e) JB Hoevers - plus 15% surcharge (Tariff code: 116)				
	0 - 9999 kl per kl.		R6.00 +VAT	R6.360 + VAT
f) Punt Hotel (Slegs vir tuine op publieke grond) (Tariff code: 117)				
	0 - 80 kl (no basic) per kl.		As per Agreement,	As per Agreement,
	> 80 kl plus Basic Fee of		including normal	including normal
	> 80 kl per kl.		increases	increases

3.9 Other consumers (special arrangements)

Vleesbaai (According to approved contract) (Tariff code: 191)

Basic Fee	per month	R1,094.89 +VAT	R1,160.583 + VAT
Metered Consumption-Same as in Bulk Consumers in 3.6(b) above			

Retirement Village Hartenrus (68) (Tariff code: 174)

Basic Fee (for 68 household units)	per month	R7,734.51 +VAT	R8,198.581 + VAT
Metered Consumption-Same as in Bulk Consumers in 3.6(b) above			

Santos Haven I (100) (Tariff code: 111)

Basic Fee (for 100 household units)	per month	R11,373.33 +VAT	R12,055.730 + VAT
Metered Consumption-Same as in Bulk Consumers in 3.6(b) above			

3 WATER TARIFF CHARGES (Continues)

3.9 Other consumers (special arrangements) - CONTINUES

Santos Haven 2 (106) (Tariff code: 152)

Basic Fee (for 106 household units)	per month	R12,055.61 +VAT	R12,778.947 + VAT
Metered Consumption-Same as in Bulk Consumers in 3.6(b) above			

Petrosa (Tariff code: 151)

Basic Fee	per month	R5,914.41 +VAT	R6,269.275 + VAT
Metered Consumption for more than 6000 kl consumed	per kl.	Same as Bulk Tariff	Same as Bulk Tariff
Metered Consumption-Same as in Bulk Consumers in 3.6(b) above			

Sporting Bodies (Tariff code: 114)

Metered Consumption	per kl.	R6.00 +VAT	R6.360 + VAT
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Departmental Use (Tariff code: 112)

	per kl.	R5.40 +VAT	R5.724 + VAT
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Supply of water in rural areas

(Certain conditions apply) (6kl per month to registered users)	6 kl. Per month to registered users	R534.60 +VAT	R566.676 + VAT
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TARIFFS 2013/2014 - ANNEXURE B

WATER CONSUMPTION TARIFFS WHEN THE DAM WATER SUPPLY IS BELOW 20%

(Refer Tariff 3.11)

2012/13

2013/14

3 WATER TARIFF CHARGES

A. CONSUMERS WITH CONNECTIONS UP TO 25 MM

3.1 Residential or business with up to 4 consumers and with one joint meter

(Tariff codes: 101, 108, 122 and 131)

a) Basic per consumer	per month	R113.73 +VAT	R120.554 + VAT
b) Metered Consumption			
1 kl to 20 kl	per kl.	R10.80 +VAT	R11.448 + VAT
21 kl to 30 kl	per kl.	R15.12 +VAT	R16.027 + VAT
31 kl to 40 kl	per kl.	R19.44 +VAT	R20.606 + VAT
41 kl to 50 kl	per kl.	R25.92 +VAT	R27.475 + VAT
51 kl to 60 kl	per kl.	R32.40 +VAT	R34.344 + VAT
61 kl to 80 kl	per kl.	R38.88 +VAT	R41.213 + VAT
> 80 kl	per kl.	R51.84 +VAT	R54.950 + VAT

Note: Indigent consumers qualify for 6 kl. Free water notwithstanding the level of the Wolwedans dam.

3.2 Business complexes with more than 4 business consumers and with one joint meter

(Tariff code: 121 and 131)

a) Basic per consumer	per month	R113.73 +VAT	R120.554 + VAT
b) Metered Consumption			
0 kl to 50 kl	per kl.	R10.80 +VAT	R11.448 + VAT
51 kl to 60 kl	per kl.	R15.12 +VAT	R16.027 + VAT
61 kl to 70 kl	per kl.	R19.44 +VAT	R20.606 + VAT
71 kl to 80 kl	per kl.	R25.92 +VAT	R27.475 + VAT
91 kl to 100 kl	per kl.	R32.40 +VAT	R34.344 + VAT
101 kl to 120 kl	per kl.	R38.88 +VAT	R41.213 + VAT
> 120 kl	per kl.	R51.84 +VAT	R54.950 + VAT

3.3 Flats and Residential complexes with more than 4 consumers

with one joint meter (Tariff code: 123, 124 and 131)

a) Basic per consumer	per month	R113.73 +VAT	R120.554 + VAT
b) Metered Consumption			
0 kl to 60 kl	per kl.	R10.80 +VAT	R11.448 + VAT
61 kl to 100 kl	per kl.	R15.12 +VAT	R16.027 + VAT
101 kl to 150 kl	per kl.	R19.44 +VAT	R20.606 + VAT
151 kl to 200 kl	per kl.	R25.92 +VAT	R27.475 + VAT
201 kl to 250 kl	per kl.	R32.40 +VAT	R34.344 + VAT
251 kl to 300 kl	per kl.	R38.88 +VAT	R41.213 + VAT
> 300 kl	per kl.	R51.84 +VAT	R54.950 + VAT

TARIFFS 2013/2014 - ANNEXURE B

WATER CONSUMPTION TARIFFS WHEN THE DAM WATER SUPPLY IS BELOW 20%

(Refer Tariff 3.11)

2012/13

2013/14

3 WATER TARIFF CHARGES (Continues)

B. CONSUMERS WITH CONNECTIONS BIGGER THAN 25 MM

3.4 Up to nine (9) consumers and with one joint meter

(Tariff code: 103)

a) Basic Fee	per month	R1,091.90 +VAT	R1,157.414 + VAT
b) Metered Consumption			
0 kl to 200 kl	per kl.	R10.80 +VAT	R11.448 + VAT
201 kl to 300 kl	per kl.	R15.12 +VAT	R16.027 + VAT
301 kl to 400 kl	per kl.	R19.44 +VAT	R20.606 + VAT
401 kl to 500 kl	per kl.	R25.92 +VAT	R27.475 + VAT
501 kl to 600 kl	per kl.	R32.40 +VAT	R34.344 + VAT
601 kl to 800 kl	per kl.	R38.88 +VAT	R41.213 + VAT
> 800 kl	per kl.	R51.84 +VAT	R54.950 + VAT

3.5 More than nine (9) consumers and with one joint meter

(Tariff code: 105 & 132)

a) Basic per consumer	per month	R113.73 +VAT	R120.554 + VAT
b) Metered Consumption			
0 kl to 300 kl	per kl.	R10.80 +VAT	R11.448 + VAT
301 kl to 600 kl	per kl.	R15.12 +VAT	R16.027 + VAT
601 kl to 900 kl	per kl.	R19.44 +VAT	R20.606 + VAT
901 kl to 1200 kl	per kl.	R25.92 +VAT	R27.475 + VAT
1201 kl to 1500 kl	per kl.	R32.40 +VAT	R34.344 + VAT
1501 kl to 2000 kl	per kl.	R38.88 +VAT	R41.213 + VAT
> 2000 kl	per kl.	R51.84 +VAT	R54.950 + VAT

3.6 Consumers using more than 1000kl per month for at least

four months over a period of 12 months (Tariff code: 104)

as well as all old age homes and retirement villages regardless of the consumption

a) Basic Fee	per month	R5,914.41 +VAT	R6,269.275 + VAT
b) Metered Consumption			
0 kl to 2000 kl	per kl.	R10.80 +VAT	R11.448 + VAT
2001 kl to 3000 kl	per kl.	R15.12 +VAT	R16.027 + VAT
3001 kl to 4000 kl	per kl.	R19.44 +VAT	R20.606 + VAT
4001 kl to 5000 kl	per kl.	R25.92 +VAT	R27.475 + VAT
5001 kl to 6000 kl	per kl.	R32.40 +VAT	R34.344 + VAT
6001 kl to 8000 kl	per kl.	R38.88 +VAT	R41.213 + VAT
> 8000 kl	per kl.	R51.84 +VAT	R54.950 + VAT

TARIFFS 2013/2014 - ANNEXURE B

WATER CONSUMPTION TARIFFS WHEN THE DAM WATER SUPPLY IS BELOW 20%

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3 WATER TARIFF CHARGES (Continues)

C. SPECIAL WATER TARIFFS

3.7 Other Special Water Tariffs

a) Raw Water : Basic plus 15 kl (Tariff code: 107)			R113.73 +VAT	R120.554 + VAT
	> 15 kl per kl.		R10.00 +VAT	R10.600 + VAT
b) Searles Slood (Tariff code: 109)	0 - 50 kl per kl.		R0.00 +VAT	R0.000 + VAT
	> 50 kl per kl.		R10.00 +VAT	R10.600 + VAT
c) Buffalo Farming - plus 15% surcharge (Tariff code: 110)				
	0 - 30 kl per kl.		R10.00 +VAT	R10.600 + VAT
	31 - 45 kl per kl.		R18.00 +VAT	R19.080 + VAT
	46 - 80 kl per kl.		R24.00 +VAT	R25.440 + VAT
	> 80 kl per kl.		R30.00 +VAT	R31.800 + VAT
d) Buysplaas (Tariff code: 115)	Basic Fee		R31.05 +VAT	R32.913 + VAT
	0 - 6 kl per kl.		R0.00 +VAT	R0.000 + VAT
	7 - 60 kl per kl.		R10.80 +VAT	R11.448 + VAT
	> 60 kl per kl.		R15.12 +VAT	R16.027 + VAT
e) JB Hoevers - plus 15% surcharge (Tariff code: 116)				
	0 - 9999 kl per kl.		R8.00 +VAT	R8.480 + VAT
f) Punt Hotel (Slegs vir tuine op publieke grond) (Tariff code: 117)				
	0 - 80 kl (no basic) per kl.		As per Agreement,	As per Agreement,
	> 80 kl plus Basic Fee of		including normal	including normal
	> 80 kl per kl.		increases	increases

3.9 Other consumers (special arrangements)

Vleesbaai (According to approved contract) (Tariff code: 191)

Basic Fee	per month	R1,094.89 +VAT	R1,160.583 + VAT
Metered Consumption-Same as in Bulk Consumers in 3.6(b) above			

Retirement Village Hartenrus (68) (Tariff code: 174)

Basic Fee (for 68 household units)	per month	R7,734.51 +VAT	R8,198.581 + VAT
Metered Consumption-Same as in Bulk Consumers in 3.6(b) above			

Santos Haven I (100) (Tariff code: 111)

Basic Fee (for 100 household units)	per month	R11,373.33 +VAT	R12,055.730 + VAT
Metered Consumption-Same as in Bulk Consumers in 3.6(b) above			

3 WATER TARIFF CHARGES (Continues)

3.9 Other consumers (special arrangements) - CONTINUES

Santos Haven 2 (106) (Tariff code: 152)

Basic Fee (for 106 household units)	per month	R12,055.61 +VAT	R12,778.947 + VAT
Metered Consumption-Same as in Bulk Consumers in 3.6(b) above			

Petrosa (Tariff code: 151)

Basic Fee	per month	R5,914.41 +VAT	R6,269.275 + VAT
Metered Consumption for more than 6000 kl consumed	per kl.	Same as Bulk Tariff	Same as Bulk Tariff
Metered Consumption-Same as in Bulk Consumers in 3.6(b) above			

Sporting Bodies (Tariff code: 114)

Metered Consumption	per kl.	R8.00 +VAT	R8.480 + VAT
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Departmental Use (Tariff code: 112)

	per kl.	R5.40 +VAT	R5.724 + VAT
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Supply of water in rural areas

(Certain conditions apply) (6kl per month to registered users)	6 kl. Per month to registered users	R712.80 +VAT	R755.568 + VAT
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ANNEXURE B

2013/14 DRAFT BUDGET RELATED POLICIES

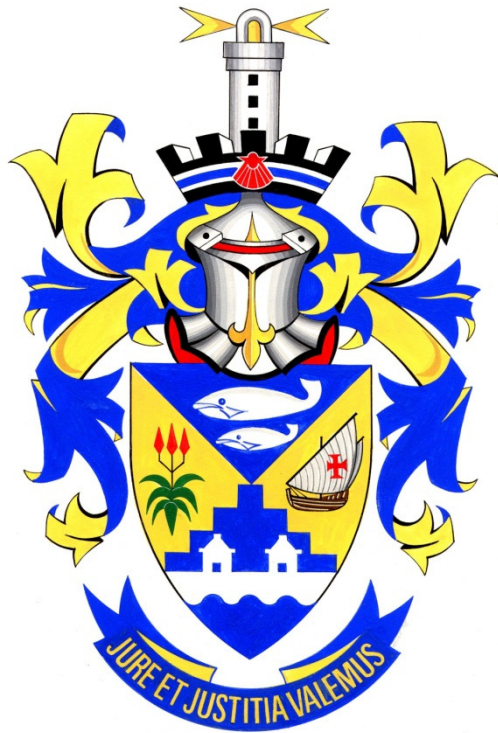
Mossel Bay Municipality

BUDGET RELATED POLICIES

INDEX

1. Property Rates policy
2. Tariff policy
3. Customer care, Indigent, Credit control, Debt collection and Tampering policy
4. Cash Management and Investments policy
5. Asset Management policy
6. Funding and Reserve policy
7. Debt and Borrowing policy
8. Expenditure policy
9. Virement policy
10. Supply Chain Management policy

MOSSEL BAY MUNICIPALITY



PROPERTY RATES POLICY

MOSSEL BAY MUNICIPALITY
RATES POLICY

1. BACKGROUND

This Policy is formulated in terms of section 3 of the Local Government Municipal Property Rates Act, Act 6 of 2004) which became operative on 2 July 2005. In 2007, Mossel Bay Municipality initiated a process to prepare a General Valuation Roll of all property situated within the geographical boundaries of the Municipality in terms of this Act,. A further General Valuation has been completed in 2011 and will be effective as from 1 July 2012.

2. LEGISLATIVE CONTEXT

2.1 In terms of section 229 of the Constitution, a municipality may impose rates on property.

2.2 In terms of section 4(1)(c) of the Municipal Systems Act, Act 32 of 2000, a municipality has the right to finance the affairs of the municipality by imposing, inter alia, rates on property.

2.3 In terms of section 2(1) of the Municipal Property Rates Act, a local municipality may levy a rate on property in its area in accordance with the other provisions of this Act.

2.4 This Policy must be read together with, and is subject to the provisions of the Municipal Property Rates Act and the Rates By-Law.

2.5 In terms of section 8(1) of the Municipal Property Rates Act, the Municipality is levying rates on the use of the property as determined on the valuation roll in terms of section 48 of this Act.

2.6 In terms of section 26 of the Municipal Property Rates Act - Method and time of payment – (1) A municipality may recover a rate –

- a) **On a monthly basis or less often as may be prescribed in terms of the Municipal Finance Management Act; or**
- b) **Annually, as may be agreed to with the owner of the property.**

(2) (a) if a rate is payable in a single amount annually it must be paid on or before a date determined by the municipality.

(b) If a rate is payable in installments it must be paid on or before a date in each period determined by the municipality.

(3) Payment of a rate may be deferred but only in special circumstances.

2.7 In terms of section 12 of the Municipal Property Rates Act – Period for which rates may be levied

(1) When levying rates, a municipality must levy the rate for a financial year. A rate lapses at the end of the financial year for which it was levied.

3. DEFINITIONS

In addition to the definitions contained in the Municipal Property Rates Act and the Rates By-Law, the following words and phrases bear the meanings assigned to them below:

“Accommodation Establishment” in relation to a property means the supply of overnight facilities to guests and tourists.

“Actual use” means actual activities that are taking place on the property

“Agricultural Property” Means a property used for bona fide agricultural purposes in which the property owner is deriving his principle source of income from the produce of the land on such property. Agricultural/farming property not used for bona fide agricultural/farming purposes shall be rated according to the actual use thereof.

“Agricultural use” means a farm or a smallholding used for the production of goods or products through farming or forestry activities.

“Category” in relation to:

- Property, means a category of properties determined in terms of Section 8 of the Act, and
- Owners of properties, means a category of owners determined in terms of Section 15(2) of the Act.

“Dominant use” means 60% or more of the use of a property (as determined by the valuer).

“CFO” means the Chief Financial Officer of the Municipality, being a person designated in terms of section 80(2)(a) of the MFMA, or his/her nominee.

“Gross monthly household income” means the gross monthly income from all sources, including but not limited to salaries, wages, dividends, pensions, grants, rentals, board and lodging, interest received, donations and any other form of financial support or investment income, received by every person residing on the property;.

“Homeless people’s shelters” means a *bona fide* non-profit organisation (NPO) which operates a shelter used primarily for the accommodation of homeless people and which has applied in writing for and been registered as such shelter by Council.

“interest” means a charge levied on arrear rates, sewerage and availability fees calculated at a rate of 1% higher than the prime interest rate

“MFMA” means the Local Government: Municipal Finance Management Act, 56 of 2003.

“MPRA” means the Local Government: Municipal Property Rates Act, 6 of 2004.

“MPRA Rate Ratio Regulations” means the Municipal Property Rates Regulations on the Rate Ratio between Residential and Non-Residential Properties promulgated in terms of the MPRA published under Government Notice R195, Government Gazette 32991, on 1 March 2010.

“Non-Residential Property” means all properties other than those defined as residential.

“Multiple Properties” means property that is utilised for more than one determined category and where differential rates will be made by setting different rates in the rand for each category.

“Municipality” means the Mossel Bay municipality.

“owner”-

- (a) the person in whose name the property is legally vested;
- (b) in the case where the person in whose name the property is vested, is insolvent or deceased, or is disqualified in terms of any legal action, the person who is responsible for administration or control of the property as curator, trustee, executor, administrator, legal manager, liquidator, usufructuarius, servitude holder or any other legal representative;
- (c) in the case where the council is unable to establish the identity of such person, the person who is entitled to derive benefit from the property or any buildings thereon;
- (d) in the case of a lease agreement in excess of 30 years was entered into, then the lessee;
- (e) regarding:
 - (i) a portion of land allotted on a sectional title plan and which is registered in terms of the Sectional Title Act, 1986 (Act 95 of 1986)

1986), without limiting it to the developer or managing body to the communal property;

- (ii) a portion as defined in the Sectional Title Act, the person in whose name that portion is registered in terms of a "sectional title, including the legally appointed representative of such person;
- (f) any legal entity including but not limited to :
 - (i) a company registered in terms of the Companies Act, 1973 (Act 61 of 1973), a trust *inter vivos*, trust *mortis causa*, a closed corporation registered in terms of the Close Corporation Act, 1984 (Act 69 of 1984), and any voluntary organization;
 - (ii) any provincial or national government department, local authority;
 - (iii) any council or management body established in terms of any legal framework applicable to the Republic of South Africa; and
 - (iv) any embassy or other foreign entity.
- (g) In respect of a property owned by council and which has been disposed of, but which has not been transferred to the person to whom it has been disposed of, from the date of the disposition concerned, such person; and
- (h) In respect of a property owned by or under the control or management of council while held under a lease or any express or tacit extension thereof or under any other contract or under servitude or right analogous thereto, the person so holding the immovable property.

"Private Open Space (POS)" means vacant land belonging to private owners.

"Public benefit organisation (PBO)" means properties owned by public benefit organisations and used for any specific public benefit activities listed in Part 1 of the 'Ninth Schedule to the Income Tax Act;

"Public Open Space Municipality (POSM) means vacant land owned by the Municipality

"Public Open Space Private (POSP)" means small pieces of vacant land in private complexes used for playgrounds, parking, gardening, etc.

"Public Service Infrastructure (PSI)" means publicly controlled infrastructure such as, national, provincial or other public roads, railway lines, etc (full definition included under MPRA above)

"Public Service Infrastructure Private (PSIP)" properties, mostly found in private owned complexes used for streets, right of way, pavements, etc.

"Ratepayer" means a person or entity that is liable, in terms of the MPRA, for the payment of rates on property levied by the Municipality;

"Rates By-law" means the Municipality: Rates By-law promulgated in the Provincial Gazette No. 6917 of 14 October 2011 .

"Residential Property" means a property as defined in the MPRA and which includes the following:

- used predominantly (60% or more) for residential purposes.
- a unit registered in terms of the Sectional Titles Act, 95 of 1986, used predominantly (60% or more) for residential purposes, and includes any unit in the same sectional title scheme registered in the name of the same owner which is used together with the residential unit as if it were one property, for example a garage or domestic worker's quarters. (Any such grouping shall be regarded as one residential property for rate rebate or valuation reduction purposes and for clearance application purposes); or
- owned by a share block company and used predominantly (60% or more) for residential purposes but will be considered as one Residential property as set out in 5.1 below; or
- a retirement scheme or life right scheme used predominantly (60% or more) for residential purposes; or
- an old age home used predominantly (60% or more) for residential purposes; or
- a block of flats used predominantly (60% or more) for residential purposes, but will be considered as one Residential property as set out in 5.1 below.

"Systems Act" means the Local Government: Municipal Systems Act, 32 of 2000.

“Valuation Roll” means a valuation roll made in terms of section 30 of the MPRA or a supplementary valuation roll made in terms of section 78 of the MPRA.

“Vacant Land” means a property without any buildings or structures that could be used for residential or other purposes.,

4. GUIDING PRINCIPLES

4.1 The Municipality’s Rates Policy is based on the following guiding principles:

- equity;
- affordability;
- poverty alleviation;
- social and economic development;
- financial sustainability; and
- cost efficiency.

4.2 Rates are levied in accordance with the MPRA as a cent-in-the-rand based on the property value contained in the Municipality’s General Valuation Roll of 2011 and Supplementary Valuation Rolls.

4.3 As allowed for in the MPRA, the Municipality has chosen to differentiate between various categories of property and owners of property. Some categories of property and categories of owners are granted relief from rates. However, the Municipality does not grant relief in respect of payments for rates to any category of owners or properties, or to owners of properties on an individual basis, other than by way of an exemption, rebate or reduction provided for in this Policy.

4.4 The following categories are applicable to the Municipality:

- Accommodation establishments
- Additional Residential Units
- Businesses and Commercial Properties
- Central Business District
- Farm Properties used for
 - Agricultural purposes
 - accommodation purposes
 - residential purposes
 - business and commercial purposes
 - multipurpose
- Government

- Industrial
- **Municipal Properties**
- National Monuments
- Place of Worship – Church
- Place of Worship – Parsonages
- **Private Open Space**
- Private Owned town (only applicable to Vleesbaai)
- Protected Area
- Public Benefit Organisations
- Public Open Space
- **Public open space Private**
- **Public Service Infrastructure**
- **Public Service Infrastructure Private**
- Residential

4.5 The rate charged as a cent-in-the-rand for Residential Properties as per the definitions (above) is the base rate and the rates charged in respect of all other categories of properties are reflected as ratios to the Industry/Commercial rate as set out below.

RATES TARIFF STRUCTURE

TARIFF TYPE		STRUCTURE
Industry/Commercial	BASE TARIFF	100%
Accommodation	Ratio to base tariff	70%
Agricultural used as business	Ratio to base tariff	70%
Residential	Ratio to base tariff	50%
<u>Private open space</u>	<u>Ratio to base tariff</u>	<u>50%</u>
Vleesbaai	Ratio to base tariff	15%
Agricultural	Ratio to base tariff	12.5%
Public Service Infrastructure	Ratio to base tariff	<u>[70%] 12.5%</u>
Public Benefit Organisation	Ratio to base tariff	12.5%

5. APPLICATION OF THE POLICY

5.1 Residential Property

- 5.1.1. (a) The **[Municipality will not levy a rate on the]** first R15 000 of the market value as per the Valuation Roll on Residential Properties as set out in section 17(1)(h) of the MPRA **is exempted form paying rates.**

- (b) The Municipality will grant a rebate in terms of section 15(1)(b) of the MPRA on the balance of the market value up to R35 000 in respect of residential properties, as an important part of the Municipality's indigent relief measures aimed primarily at alleviating poverty amongst those persons owning low-value properties **(revenue foregone)**.

5.1.2 The maximum reduction of up to R50 000 **as mentioned in (a) and (b) above** will be granted to every individually valued Residential Property.

5.2 Public Service Infrastructure (PSI)

5.2.1 For Public Service Infrastructure (as defined in the MPRA) **[may not be rated on]** the first 30% of its market value in terms of section 17(1)(a) of the MPRA **is exempted from paying rates.**

5.2.2 **The Municipality grants a 75% rates rebate for the categories of PSI's (public service infrastructure), as defined in paragraph 4.4 above. These categories of properties and/or owners of properties are deemed to contribute services or benefits to the community.**

5.3 Public Service Infrastructure Private (PSIP)

The Municipality grants a 100% rates rebate for the categories of PSIP's (public service infrastructure Private), as defined in paragraph 4.4 above, where the valuation of the property is less than R100 000. These categories of properties and/or owners of properties are deemed to contribute services or benefits to the community.

5.4 Public Open Space Private (POSP)

The Municipality grants a 100% rates rebate for the categories of POSP's or public open spaces private, as defined in paragraph 4.4 above, where the valuation of the property is less than R100 000. These categories of properties and/or owners of properties are deemed to benefit the community.

5.5 Agricultural Use

5.5.1 A farm is an area of land, including various structures thereon, devoted primarily to the practice of producing and managing food (produce, grains or livestock) or forestry products. The farming activity must be intense, must not be a mere hobby and must contribute to the local economy.

5.5.2 In terms of the MPRA, the definition of agricultural purpose excludes the use of a property for the purpose of eco-tourism or for the trading in or hunting of game.

5.5.3 If agricultural properties are not used solely for agricultural purposes and where the municipal valuator considers it reasonable to apply the category of multiple-use properties, the apportionment of value for each distinct use of the property will be calculated by the municipal valuator and used for billing at the applicable rate **of the specific rates category.**

5.6 Multiple-Use Properties

Properties used for multiple purposes which do not fall within the definition of Residential Properties and, accordingly, do not qualify for the residential rate, may be included into the category of multiple-use properties, for which an apportionment of value for each distinct use of the property will be calculated by the municipal valuer and used for billing at the appropriate and applicable rate, in cases where the municipal valuer considers it reasonable to apply this category.

5.7 Municipal Properties

In terms of Section 7 of the MPRA the Municipality will not levy rates on-

- (i) properties of which the municipality is the owner;
- (ii) Public Service Infrastructure owned by a municipal entity;
- (iii) Leased Municipal Properties with a nominal value and/or portions of the commonage property where it is not practical to levy rates.

5.8 Senior Citizens

5.8.1 Registered owners of Residential Properties who are senior citizens qualify for special rebates according to gross monthly household income of all persons permanently residing on that property. To qualify for the rebate a property owner must be a natural person and the registered owner of a property which satisfies the requirements of the definition of Residential Property. This property owner must on 1 July of the financial year:

- occupy the property as his/her Primary Residence, and
- be at least 60 years of age, and

- be in receipt of a gross monthly household income not exceeding the amount determined by Council during the Municipality's budget process; and
- not be the owner of more than one property nationally or internationally.

5.8.2 The owner must submit the application by 1 July for this rebate to be granted for the financial year in which the application is submitted. (Application forms can be obtained from the Municipality).

5.8.3 Any owner who, during a financial year, for the first time, meets all the other criteria above may apply to receive the rebate. From the date **[of receipt by]** the Municipality **receives** the application **until the end** of that financial year **[for the remainder] a pro-rata rebate will be calculated**, where after all the criteria set out above will apply to applications for rebates in subsequent financial years.

5.9 Religious Institutions

5.9.1 In terms of section 17(1)(i) of the MPRA, the Municipality may not levy a rate on property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence registered in the name of that community which is occupied by an office bearer of that community who officiates at services at that place of worship.

5.9.2 **[In exceptional circumstances the CFO may accept that a property registered in a name other than that of the religious organisation be regarded as the property of a religious community if it can be proven that the registration is merely to facilitate transfer of the property into the name of the religious community.]**

5.10 Public Benefit Organisations (PBO) / Non-Profit Organisations (NPO)

5.10.1 The Municipality grants a 75% rates rebate for the categories of NPOs or public benefit organisations (PBOs) **if they comply with the conditions in 5.10.2 and 5.10.3 [listed]** below. These categories of properties and/or owners of properties are deemed to contribute services or benefits to the community.

5.10.2 In order to be considered, the organisations must either be registered as NPOs under the Non-Profit Organisations Act, 71 of 1997, or be PBOs that qualify for tax exemption as contemplated by Part 1 of

section 30 of the Ninth Schedule of the Income Tax Act. Such registration must be supplied upon request.

5.10.3 In exceptional circumstances the CFO may accept that a property registered in a name other than that of the organisation be regarded as the property of the organisation if it can be proven that the registration is merely to facilitate transfer of the property into the name of the organisation.

6. GENERAL

6.1 Persons who have submitted false information and/or false affidavits and/or failed to notify the CFO of any amended use of properties owned or used by them will have the exemptions, rebates or reductions withdrawn with effect from the date of the incident in question and interest raised as provided for in the Municipality's Credit Control and Debt Collection Policy and By-Law. The Municipality may also take further appropriate action against them.

6.2 All applications for exemptions, rebates or reductions will require the applicant's municipal accounts to have been paid up to date or the conclusion of a suitable arrangement with the Municipality as provided for in the Municipality's Credit Control and Debt Collection By-Law and Policy, which may include water and electricity saving measures. Should there be a default on the arrangements, all the rebates, exemptions or reductions granted may be reversed with effect from the date on which the default took place.

6.3. Any late applications or deviations from the ownership, registration or usage requirements of this Policy must be motivated in writing to the CFO and will be dealt with in the sole discretion of the CFO, taking into account any factors which he/she deems to be relevant, including, but not limited to considerations of fairness and equity.

7. REGULAR REVIEW PROCESSES

The Municipality's Rates Policy will be reviewed on an annual basis to ensure that it complies with the Municipality's strategic objectives and with legislation.

8. LIABILITY FOR AND PAYMENT OF RATES

Liability for and payment of rates is further governed by the MPRA and the Municipality's Credit Control and Debt Collection By-Law and Policy.

9. DUE DATES

The due date for payment of rates in terms of sections 26(2)(a) and (b) and 78(4) of the MPRA means the date reflected on a municipal invoice as the final date on which payment is due and payable.

10. CLEARANCE CERTIFICATES

All monies collected by the Municipality including in respect of Special Rating Areas (including City Improvement Districts) and any estimated amounts for the duration of the validation period of a certificate in terms of section 118(1a) of the Systems Act or section 89 of the Insolvency Act, 24 of 1936, are for the purpose of section 118 of the Systems Act, deemed to be due and must be paid in order to facilitate the transfer of immovable property:

- 10.1 all amounts that are due must be paid in full prior to the issuing of any clearance certificate in terms of section 118, of the Systems Act;
- 10.2 no interest shall be paid by the Municipality to the registered seller in respect of these payments which are deemed to be due; and
- 10.3 all payments will be allocated to the registered seller's municipal accounts and all refunds will be made to such seller.

11. EFFECTS OF OBJECTIONS AND APPEALS ON LIABILITY FOR PAYMENT

In terms of the MPRA:

- 11.1 the lodging of an objection or an appeal in terms of sections 50 and 54 of the MPRA does not defer liability for the payment of rates beyond the dates determined for payment in terms of this Policy;
- 11.2 the review of the municipal valuer's decision in terms of section 52 of the MPRA does not defer liability for the payment of rates beyond the dates determined for payment in terms of this Policy.

12. INDIGENCY

In terms of section 3(3)(f) and section 15 of the MPRA all indigents, for rating purposes, will qualify in respect of their Residential Properties for the benefits as set out in paragraph 5.1 of this Policy.

13. INTEREST

Interest shall be raised on overdue accounts as determined in the Credit Control and Debt Collection By-Law and Policy.

14. ADJUSTMENT OF RATES PRIOR TO SUPPLEMENTARY VALUATION (SV)

14.1 In circumstances where a valuation has been carried out by the municipal valuator in pursuance of a SV in terms of section **78(1)(c)**, 78(1)(d), **78(1)(f)**, or 78(1)(g) of the MPRA as a result, for example, of a demolition having taken place on a property or a fire having destroyed buildings on a property, but the Municipality has not yet included such valuation of the relevant property in a SV, such valuation shall be submitted to the CFO for approval to levy rates on the property in accordance with such valuation, with effect from the date of the occurrence of the event which caused a SV to be required.

14.2 If the owner of a property which has been subdivided or consolidated after the last general valuation wishes to sell the consolidated erf, or one or more of the erven which have been subdivided off the parent erf, as the case may be, applies to the Municipality for a clearance certificate in terms of section 118 of the Systems Act and if the Municipality has not yet included such valuation of the relevant property(ies) in a SV:

14.2.1 the municipal valuator shall conduct a valuation of the relevant property(ies) for purposes of a Supplementary Valuation; and

14.2.2 the valuation shall be submitted to the CFO for approval of the levying of rates on such property(ies) in accordance with such valuation, with effect from the date on which the relevant subdivision or consolidation (as the case may be) was registered in the Deeds Office.

14.3 Any valuations performed in terms of paragraph 15 shall be included in the next SV prepared by the Municipality without any amendments to the valuation and any objections to such valuation may only be lodged once such SV is made public in terms of section 49 of the MPRA.

15. **Corrections on Rates** can only be done via Supplementary valuations and according to section 78 of the MPRA.

16. **This policy will come into effect on 1 July 2013**

MOSSEL BAY MUNICIPALITY



TARIFF POLICY

INDEX

1. INTRODUCTION

2. DEFINITIONS

3. GENERAL PRINCIPLES

- 3.1 Objective
- 3.2 Responsibility / accountability
- 3.3 Tariff Policy Principles

4. NEED FOR A TARIFF POLICY

- 4.1 Revenue adequacy and certainty
- 4.2 Sustainability
- 4.3 Effective and efficient resource use
- 4.4 Accountability, transparency and good governance
- 4.5 Equity and redistribution
- 4.6 Development and investment

5. SOURCES OF REVENUE

6. PRICING STRATEGY

- 6.1 Management cost
- 6.2 Capital cost
- 6.3 Maintenance cost
- 6.4 Consumption / Usage
- 6.5 Cost of immeasurable services

7. CATEGORIES OF TARIFF CHARGES

- 7.1 Service charges
- 7.2 Collection of levies

8. LEGISLATION

- 8.1 Water and sanitation
- 8.2 Electricity
- 8.3 Other services

9. CLASSIFICATION OF SERVICES

- 9.1 Trading services
- 9.2 Economical services
- 9.3 Subsidised services
- 9.4 Community services
- 9.5 Support services

10. POLICY PROPOSAL

- 10.1 Minimum amount of basic services subsidised
- 10.2 Keeping tariffs affordable
- 10.3 Fully exploiting sources of revenue
- 10.4 Introducing the "Consumer must pay Principle"
- 10.5 Redistribution / Cross-subsidisation
- 10.6 Promoting local economic competitiveness and development

- 10.7 Ensuring financial sustainability of service delivery
- 10.8 Tariff determination process
- 10.9 Limiting of the financial risk of service delivery
- 10.10 Limiting of financial risk pertaining to new tariff options

11. PROPERTY RATES

- 11.1 Rates and tariff Purposes
- 11.2 Rates tariff Structure
- 11.3 Categories applicable to the municipality
- 11.4 Properties exempted from paying rates
- 11.5 Special rating area
- 11.6 Requirement for Pensioners Discount
- 11.7 Pensioners discount

12. TARIFFS FOR TRADING ECONOMICAL AND OTHER SERVICES

13. DEPOSITS

14. ELECTRICITY TARIFFS

- 14.1 General
- 14.2 Domestic supply
- 14.3 Commercial supply
- 14.4 Light Industrial / Sulk supply
- 14.5 Other supply
- 14.6 Miscellaneous

15. WATER TARIFFS

- 15.1 General
- 15.2 Categories of consumers and charges
- 15.3 Miscellaneous
- 15.4 Sundry tariffs
- 15.5 Water tariffs during a drought
- 15.6 Leakages
- 15.7 Water leakages in the case of a drought

16. REFUSE REMOVAL TARIFF STRUCTURES

- 16.1 General
- 16.2 Categories of consumers

17. SEWAGE TARRIFF

- 17.1 General
- 17.2 Services rendered
- 17.3 Fixed rate structure
- 17.4 Discounts to pensioners
- 17.5 Miscellaneous

18. SUNDRY SERVICE TARIFF STRUCTURES

19. CONCLUSION

20. EFFECTIVE DATE

MOSSEL BAY MUNICIPALITY

TARIFF POLICY

1. *Introduction*

In terms of section 74 of the Local Government : Municipal Systems Act, 2000, the Mossel Bay Council must adopt and implement a Tariff Policy that complies with the provisions of any applicable legislation on the levying of fees for municipal services provided by or on its behalf. The Tariff Policy may differentiate between different categories of users, debtors, service providers, service standards, geographical areas and other matters as long as the differentiation does not amount to unfair discrimination. Section 75 of the Systems Act requires that the Council adopt by-laws to give effect to the implementation and enforcement of its Tariff Policy.

2. *Definitions*

In this Policy, unless inconsistent with the context-

“Accounting Officer” means the municipal manager appointed in terms of section 82 of the Local Government: Municipal Structures Act, 1998 (Act 177 of 1998) and being the head of administration and accounting officer in terms of section 60 of the Local Government: Municipal Systems Act 2000 (Act No. 32 of 2000);

“Accommodation Establishments” in relation to a property means the supply of overnight facilities to guests and tourists.

“Additional residential units” additional units erected on an erf zoned as single or general residential, it can form part of the main structure or be separated. The size of the additional units must vary between 30 and 120 square meters and does not have to have separate service connections. Loose standing units may only have a ground level structure. Each unit must have direct access from ground level.

“Availability charges” An availability charge for electricity, water and sewerage as determined from time to time by the Council shall be levied on all properties with or without improvements, whether or not the property is connected to the electricity reticulation / water network / sewerage network systems of the Council. Such fee shall be levied only if;

1. a monthly Basic fee is not levied;
2. the property is adjacent to such a service; and

3. in the opinion of the Council, the services can reasonably be connected.

“customer/user” means any person to whom a service is rendered or made available by the council;

“households” all matured persons older than 18 years that occupied a property within the jurisdiction of the Council regardless whether the person rents or owns the property;

“indigent household” a Household qualify as indigent on the following conditions:

- (i) Total monthly household income must not be more than twice (2x) the monthly State old age pension; and
- (ii) The average electricity consumption for the past four months must not exceed 400kwh per month, and
- (iii) The average water consumption for the past four months must not exceed 15kl water per month.

“Interest” means a charge levied, with the same legal priority as service charges, on arrear amounts calculated at an interest rate which is one percent higher than the prime interest rate;

“municipal area” means the area in respect of which the municipality has executive and legislative authority as determined by the Constitution and national legislation and the area as demarcated by the Demarcation Act 1998 (Act 27 of 1998);

“municipal council” means the council of Mossel Bay Municipality;

“municipality” means:

- (a) an organ of state within the local sphere of government exercising legislative and executive authority in an area determined under the Local Government: Municipal Demarcation Act 1998 (Act 27 of 1998);
- (b) a municipality consists of:
 - (i) the political structures and administration of the municipality; and
 - (ii) the community of the municipality;

- (c) functions in the area in keeping with the political, statutory and other relationships between its political structures, political office bearers and administration and its community; and
- (d) as a separately legal personality that excludes liability on the part of its community for the actions of the municipality.

“occupier” means the person who controls and resides on, or who controls and otherwise uses immovable property or a portion thereof; provided that-

- (a) the husband or wife of the owner of immovable property which is at any time used by such owner and husband or wife as a dwelling, shall be deemed to be the occupier thereof;
- (b) where husband and wife both reside on immovable property and one of them is an occupier thereof, the other shall also be deemed to be an occupier thereof, and
- (c) a person who-
 - (i) resides in or occupies a room or rooms in a boarding house, lodging house, home for elderly people (other than a person, and the husband or wife of such person, who, by paying a capital amount, has acquired and exercises a lifelong right to so reside in or occupy a room or rooms in a home for elderly people), hostel, hotel, motel, hotel, club mess, barracks, nurses home or other place of a like nature;
 - (ii) resides in or occupies a separate room or rooms on immovable property occupied by any relative of such person;
 - (iii) as a boarder or lodger, resides in or occupies a room or rooms on immovable property owned or occupied by any other person; or
 - (iv) occupies an area of land or building or portion of a building solely for the purpose of parking, leaving or storing any vehicle or craft thereon or therein;

shall be deemed not to be an occupier of the immovable property concerned.

“owner” means

- (a) the person in whom the legal title to the premises is vested;
- (b) in a case where the person in whom the legal title is vested is insolvent or dead, or is under any form of legal disability whatsoever, the person in whom the administration of and control of such premises is vested as curator or other legal representative;
- (c) in any case where the Municipality is unable to determine the identity of such person, a person who is entitled to the benefit of such premises or a building thereof;
- (d) leased for a period of not less than 30 (thirty) years, whether the lease is registered or not, the lessee thereof;
- (e) in relation to –
 - (i) a piece of land delineated on a sectional plan registered in terms of the Sectional titles Act 1986, (Act 95 of 1986), and without restricting the above provisions, the developer or the body corporate in respect of the common property, or
 - (ii) a section as defined in such Act, the person in whose name such section is registered under a sectional title deed, including the lawfully appointed representative of such person;
- (f) any legal person including but not limited to:
 - (i) a company registered in terms of the Companies Act, 1973 (Act 61 of 1973) Trust *inter vivos*, Trust *mortis causa*, a closed Corporations Act, 1984 (Act 69 of 1984), and a Voluntary Association;
 - (ii) any government department;
 - (iii) any council or board established in terms of any legislation applicable to the Republic of South Africa;
 - (iv) any embassy or other foreign entity;
- (g) owned by a council and which has been disposed of, but which has not been transferred to the person it has been disposed of, from the date of the disposition concerned, such person; and
- (h) owned by or under the control or management of a council while held under a lease of any express or tacit extension thereof or

under any other contract or under a servitude or right analogous thereto, the person so holding the immovable.

“poor households” A household qualify as a poor household on the following conditions:

- (a) Total monthly household income must be more than twice (2x) the monthly State old age pension, but less than an amount determined by Council;
- (b) The average electricity consumption for the past four months must not exceed 400kwh per month; and
- (c) The average water consumption for the past four months must not exceed 15kl water per month;

“Public Benefit Organisation” Properties owned by public benefit organisations and used for any specific public benefit activities listed in Part 1 of the Ninth Schedule to the Income Tax Act;

“Private Open Space (POS)” means vacant land belonging to private owners;

“Public benefit organisation (PBO)” means properties owned by public benefit organisations and used for any specific public benefit activities listed in Part 1 of the 'Ninth Schedule to the Income Tax Act;

“Public Open Space Municipality (POSM) means vacant land owned by the Municipality;

“Public Open Space Private (POSP)” means small pieces of vacant land in private complexes used for playgrounds, parking, gardening, etc;

“Public Service Infrastructure (PSI)” means publicly controlled infrastructure such as, national, provincial or other public roads, railway lines, etc. (full definition included under MPRA above);

“Public Service Infrastructure Private (PSIP)” properties, mostly found in private owned complexes used for streets, right of way, pavements, etc;

“Tariff Policy” means a Tariff Policy on the levying of fees, rates or taxes for municipal services provided by the municipality itself and that complies with the Municipal Systems Act 2000 (Act 32 of 2000);

“the Act” means the Municipal Systems Act, 2000 (Act 32 of 2000);

3. General Principles

3.1 Objective

The objective of this Tariff Policy is to ensure the following:

- (a) Tariffs must conform to acceptable policy principles;
- (b) Municipal services must be sustainable;
- (c) Tariffs must comply with the applicable legislation; and
- (d) Tariffs should take poor people and limited consumption into consideration

3.2 Responsibility / accountability

The Mossel Bay Council has the overall responsibility of laying down the Tariff Policy.

3.3 Tariff Policy principles

In terms of section 74(2) of the Systems Act 2000, the Municipality's Tariff Policy reflects the following principles:

- (a) Users of municipal services are treated equitably in the application of tariffs;
- (b) The amount individual users pay for services are generally in proportion to their use of that service;
- (c) Poor households have access to at least basic services through:
 - (i) Special or life line tariffs for low levels of use or consumption of services or for basic levels of service; or

- (ii) Any other direct or indirect method of subsidisation of tariffs for poor households;
- (iii) Tariffs reflect the costs reasonably associated with rendering the service, including capital, operating, maintenance, administration, replacement costs and interest charges;
- (d) Tariffs are set at levels that facilitate the financial sustainability of the service, taking into account subsidisation from sources other than the service concerned. A service is financially sustainable when it is provided in a manner that would ensure its financing from internal and external sources is sufficient to cover the costs of the initial capital expenditure required, operating the service, maintaining, repairing and replacing the physical assets used in its provision;
- (e) Provision is made in appropriate circumstances for a surcharge or a rebate on the tariff for a service;
- (f) Provision is made for the promotion of local economic development through special tariffs for categories of commercial and industrial users;
- (g) The economical, efficient and effective use of resources, the recycling of waste and other appropriate environmental objectives are encouraged; and
- (h) The extent of subsidisation of tariffs for poor households and other categories of users are fully disclosed;
- (i) It can be further stated that tariffs, rates and the employment of resources, in general, take into account the Council's IDP principles and goals.

4. *Need for a Tariff Policy*

4.1 *Revenue adequacy and certainty*

The Municipality must have access to adequate sources of revenue to enable it to carry out its functions. The Municipality must:

- (a) Fully exploit the available sources of revenue to meet its development objectives; and

- (b) Be reasonably certain of its revenue to allow for realistic planning.

4.2 Sustainability

Financial sustainability requires a budget that balances. This means that the Municipality must ensure that:

- (a) Services are provided at affordable levels; and
- (b) It is able to recover the costs of service delivery.

It must be realised that no bailout will be provided if the budget is exceeded or if proper financial management controls are not established. Indigent members of the community have the right to have access to at least a minimum level of basic services. Therefore, there is a need to subsidise poor households, who are unable to pay for full service costs.

4.3 Effective and efficient resource use

Resources are scarce and must be used in the best possible way to reap the maximum benefit for the community. However, there are no mechanisms available to ensure the effective allocation of resources. It is therefore important that the community provide the necessary checks and balances. They can do this by participating in the budget process. Efficiencies in spending and resource allocation will ultimately increase the access of the poor to basic services.

4.4 Accountability, transparency and good governance

The Municipality must be accountable to the community for the use of its resources. Councillors must be able to:

- (a) Justify their expenditure decisions; and
- (b) Explain why and how, the revenue necessary to sustain expenditure is raised.

Budgeting and the financial affairs must be open to public scrutiny. The community must have greater voice making decisions about how revenue is raised and spent. Community participation in budgeting must include those groups in the community who face particular constraints in participating. It must also include a capacity-building component to ensure that people understand the

prioritisation process (why resources are allocated to one area rather than another).

4.5 Equity and redistribution

Members of the community must be treated equitably with regard to the provision of services.

4.6 Development and investment

Meeting basic needs in the context of existing services backlogs will require increased investment in municipal infrastructure.

5. Sources of Revenue

- (a) In terms of section 229 of the Constitution of the Republic of South Africa 1996, Act 108 of 1996, the Municipality may impose:
 - (i) Rates on property and surcharges on fees for services provided by or on behalf of the Municipality; and
 - (ii) If authorised by national legislation, other taxes, levies and duties appropriate to local government, but it may not impose income tax, value-added tax, general sales tax or customs duty.
- (b) The power of the Municipality to impose rates on property, surcharges on fees for services provided by or on behalf of the Municipality, or other taxes, levies or duties:
 - (i) May not be exercised in a way that materially and unreasonably prejudices national economic policies, economic activities across municipal boundaries, or the national mobility of goods, services, capital or labour; and
 - (ii) May be regulated by national legislation.
- (c) In terms of section 4(1)(a) of the Systems Act, the Council has the right, amongst other things, to finance the affairs of the Municipality by:
 - (i) Charging fees for services; and
 - (ii) Imposing surcharges on fees, rates on property and to the extent authorised by national legislation, other taxes, levies and duties.

Section 16 of the Systems Act requires the Municipality to establish appropriate mechanisms, procedures and processes to ensure community participation in, amongst other things, the preparation of its budget.

6. Pricing Strategy

The strategy must be to recover the full financial cost of rendering the services required by and delivered to the community from the community, including the cost of capital. The points of departure pertaining to a pricing strategy are:

- (a) The starting point to recover cost is the determination of service levels. These shall be based on basic human needs;
- (b) The second point will be to ensure a sustainable service delivery based on the set service level; and
- (c) The third point will be the upgrading of services to higher levels in accordance with the level of affordability by the community and the ability to render the upgraded services in a sustainable manner.

The following must be considered in the pricing strategy in order to accurately determine and recover the cost pertaining to a service:

6.1 Management cost

Resource management expenditure is those activities that are required to deliver, regulate, manage and maintain the service.

6.2 Capital costs

Capital cost expenditure is the obligation to meet the repayments on loans negotiated to finance the provision of the service.

6.3 Maintenance costs

These are normal running costs to maintain the service at the established level of service provision.

6.4 Consumption / Usage

In the case of a measurable service, the actual cost of usage of the service is easily determined. Where measurable services are provided (usually to informal areas) without measuring devices being installed, the cost will be calculated by using the appropriate charge multiplied by the bulk registered consumption or estimated volume of consumption divided by the number of households / properties.

6.5 Cost of immeasurable services

These services are normally community based and subsidised services and the cost will be recoverable through a rating policy as determined from time to time. Recovery of costs will therefore be equalised over the total area of jurisdiction and the principle of collective payment will apply.

7. Categories of Tariff Charges

7.1 Services charges

An important source of local own revenue is charges that are directly related to the provision of municipal services. The majority of these are utility charges, such as electricity and water, which have contributed significantly to the growth of revenue of municipalities. Cost recovery is an essential part of sustainable service delivery. The system of revenue sharing within a service is aimed at subsidising the operating costs of basic services to indigent and low-income households.

7.2 Collection of levies

The municipality may in future be required to impose and collect levies for other authorities, such as a District Municipality, or community based organisations. Such levies are imposed as the result of provisions contained in acts or bylaws and individual service delivery agreements. The municipality acts as an agent for such an organisation and may recover its cost by means of commissions or administration fees.

8. Legislation

Section 160 of the Constitution determines that the Municipality may not delegate the power to impose taxes, tariffs and other charges. Such tariffs must be approved by means of a decision of the majority of the Councillors in a Council, after taking all the required factors into consideration.

8.1 Water & Sanitation

In respect of the provision of water and sanitation services, the Water Services Act of 1997 determines that a Municipality or another water services provider must supply water and sanitation services in terms of conditions set by the Municipality. The condition that must be set, amongst other things, is to provide for the determination and structure of tariffs. These powers must be read with section 21 of the Act in terms of which the Municipality must pass bylaws that provide, amongst other things, for the

determination and structure of tariffs and the payment and collection of money due for water and sanitation.

8.2 Electricity

In terms of section 9 of the Electricity Act 1987 the holder of an electricity license may not charge any consumer with other tariffs than those specified in the schedule of approved tariffs in its license. Further, a Municipality that holds an electricity license is obliged to supply electricity within the area of supply mentioned in its license, to every applicant who is in a position to make satisfactory arrangements for payment thereof.

8.3 Other Services

In terms of section 74 of the Systems Act, the Council must adopt and implement a Tariff Policy that complies with the provisions of any applicable legislation on the levying for municipal services provided by or on its behalf. The Tariff Policy may differ between different categories of users, debtors, service providers, service standards geographical areas and other matters as long as the differentiation does not promote discrimination. Section 75 of the Systems Act requires that the Council adopt a bylaw effecting to the implementation and enforcement of its Tariff Policy. Such bylaws may differentiate between categories of users, debtors, service providers, services, service standards and geographical areas as long as such differentiation does not amount in discrimination.

9. Classification of Services

Traditionally, municipal services have been classified into five groups:

9.1 Trading services

Water and electricity provisions are trading services. Typically the consumption of a trading service is measurable and can be apportioned to an individual consumer. These services are managed like businesses. The tariffs for these services are determined in such a way that a nett trading surplus is realised. The trading surplus is used to subsidise the tariffs of non-trading services, in other words, to relieve property rates.

9.2 Economical services

Sewerage and refuse removal are economic services. Whilst they are also managed like businesses, the tariffs for services are determined in such a way that user charges cover the cost of providing the service. It is, however, common practice to set tariffs

at a profit margin if possible subsidise tariffs on non-trading services.

9.3 Subsidised services

Subsidised services include fire fighting, approving building plans and the construction of buildings, leasing of municipal facilities, selling of burial sites and certain town planning functions. The consumption of subsidised services can be determined reasonably accurately and apportioned to individuals and consumers. However, if the tariffs for using this service were based on its real cost, nobody would be able to afford it. In most cases not only would the consumer benefit from using the service, but also other people. A user charge is payable for using the service, but the tariff is much lower than the real cost of providing the service.

9.4 Community services

Community services are those services where the consumption cannot be determined nor apportioned to individual consumers. These services are typically financed through rates. Examples are the establishment, operation and maintenance of parks and recreation facilities, provision and maintenance of roads and storm water drainage systems, the establishment management and maintenance of cemeteries and traffic regulation.

9.5 Support services

The Municipality also provides services in support of the above-mentioned services. These are staff functions and include secretarial and committee services, records and archives, financial-, technical- and corporate management, accounting and stores, Information Technology, occupational health and safety and human resources management. These services are financed through property rates.

10. Policy Proposal

10.1 A minimum amount of basic services must be subsidised to the poor.

- (a) The Municipality subscribes to a policy that entitles poor households which includes indigent consumers to a minimum amount of subsidised basic services. A basic service is a service that is necessary to ensure an acceptable and reasonable quality of life and, if not provided, would endanger public health or safety of the environment. This goal is achieved by providing a minimum amount of

subsidised basic services to such consumers through its policy on indigence.

The specific services are:

- (i) Potable water;
 - (ii) Domestic sewerage removal;
 - (iii) Domestic refuse removal; and
 - (iv) Electricity
- (b) The determination of minimum levels of these services is influenced by national guidelines as well as local social and economic conditions.
- (c) The subsidies are financed from the Equitable Share allocations by National Treasury in terms of which the Division of Revenue Act must be determined in such a way that the sustainability of the special fund, created for this purpose, be guaranteed. Council will strive to minimise the burden of shortfalls in subsidies in poor households. Any shortfalls can be subsidised by Rates and Service charges.

10.2 Keeping tariffs affordable

The Council is keenly aware of the financial situation of most residents within the municipal area. Therefore, the Council undertakes to keep tariffs at affordable levels as far as possible. In order to ensure that tariffs remain affordable, the Council will ensure that:

- (a) Services are delivered at an appropriate level;
- (b) Efficiency improvements are actively pursued across all its operations;
- (c) A performance management system is introduced to ensure that plans that are devised are actually implemented, that resources are obtained as economically as possible, used efficiently and effectively and the appropriate service delivery mechanisms are used;
- (d) Any service that is provided for which there is little demand, that is priced under the actual cost of providing it, and which

requires the maintenance of significant infrastructure and other facilities, will be phased out, except where the Council is by law required to provide such a service.

10.3 Fully exploiting sources of revenue

- (a) Property rates are an important source of discretionary revenue for the Municipality. It is used to finance services that cannot be apportioned to individual consumers and to balance the budget after service charges have been determined. It is therefore imperative that property rates must be imposed on, and is payable in respect of, all rateable properties within the municipal area. All rateable properties will be subject to and liable for paying rates.
- (b) Consequently it is the policy of the Council:
 - (i) That tariffs for service and property rates will be reviewed annually;
 - (ii) That tariff increases must be in line with increases in the price of goods, material and other resources acquired and used by the Municipality to perform its function, as well as any specific costs relating to the supply of a service during a financial year; and
 - (iii) The tariff for a particular service must be calculated in such a way that all relevant costs are covered. This means that a tariff for a service must include at least the capital expenditure required and interest thereon, the cost of managing and operating the service and the cost of maintaining, repairing and replacing the physical assets used in its provision – this is only applicable for Economic and Trading Services.

10.4 Introducing the "Consumer Must Pay Principle"

Having regard for the above-mentioned policy on a minimum amount of subsidised basic services for the indigent, the Council believes that consumers of services must pay for the amount of services that they use. Where it is possible to measure the consumption of services, the Council will develop a program to install meters in appropriate cases. Also it is the Council's policy that the tariffs for such services must include all relevant cost factors.

10.5 Redistribution / Cross-subsidisation

Those that pay higher property rates based on the value of their properties, in fact subsidise those who pay less tax. The Council will ensure that the cross-subsidisation occurs between and within services to further contribute to its redistribution objectives.

10.6 Promoting local economic competitiveness and development

The size of the property rates and service charges accounts presented to local business is a significant business overhead for any business enterprise in the municipal area. The overhead of a business is one of the factors that influence the price of goods and services sold by it, and therefore its profitability and chances of survival. The Council will take care that the municipal account presented to local business is fair. To ensure fairness toward local business the Council will, when it determines tariffs, take into account the desire:

- (a) To promote local economic competitiveness; and
- (b) To promote local economic development and growth.

10.7 Ensuring financial sustainability of service delivery

- (a) The Constitution, Systems Act and Water Services Act require that the Municipality must ensure that the services that it provides must be sustainable. Financial sustainability of an enterprise will be achieved when it is financed in a manner that ensures that its financing is sufficient. The tariff for a service must therefore be sufficient to cover the cost of the initial capital expenditure required and interest thereon, managing and operating the service and maintaining, repairing and replacing the physical assets used in its provision. However, sustainability does not only mean that the price of the service must include all the relevant cost elements, it also means that the charges to be levied must be collected.
- (b) The Council therefore adopted and applies a Credit Control policy to ensure that property rates and service charges are recovered. Where a trading and economic service is available to a property, an availability levy is imposed if the occupier of the property does not use the service concerned or if the property is vacant. The availability levy must be

adequate to cover the pro rata cost of the initial capital expenditure and the maintenance of the infrastructure associated with service delivery.

10.8 Tariff determination process

- (a) Except in special circumstances, such as significant increases in the wholesale price of goods and services that the Council purchases during a year to provide services, the Council will review its tariffs during the preparation of the annual budget in accordance with the policy stated above. Proposed tariffs will be presented to the community during the Council's consultations on the budget.
- (b) Immediately after the Council has determined or amended a tariff, the Accounting Officer must cause a notice in this regard to be displayed at a place installed for this purpose at all the offices of the Municipality as well as at such other places within the municipal area as she/he may determine. The notice must state:
 - (i) The general purpose of the resolution;
 - (ii) The date on which the notice is displayed;
 - (iii) That any person who desires to object to such determination or amendment must do so in writing within 14 days after the date on which the notice was displayed; and
 - (iv) That any person who cannot write may come, during office hours, to a place where a staff member of the Municipality named in the notice, will assist that person to transcribe her/his objection.
- (c) If no objection is lodged within the period stated in the notice, the determination or amendment will come into operation on the date determined by the Council. Where an objection is lodged, every objection must be considered. The Council may, after it has considered all objections, confirm, amend, or withdraw the determination or amendment and may determine another tariff and the date on which the determination or amendment will come into operation.

- (d) After the Council has determined another tariff, it will again give notice of the determination, amendment or date as determined above and will also publish it as prescribed.
- (e) All tariff adjustments shall be effective from the first account levied in July of each year.

10.9 Limiting of the financial risk of service delivery

- (a) Due to the fact that accounts for most services are payable between three and six weeks after the services were rendered, it is necessary to hold guarantees, in the form of deposits, for such consumers:
 - (i) to cover the cost of services not yet billed; and
 - (ii) as a guarantee against non-payment of accounts, as stipulated in the policy on credit control.
- (b) As a part of the assessment of risks involved in the supply of services to consumers, the Council must decide whether the risks are sufficiently covered or whether deposits should be held in respect of a service by a consumer as well as the amount of such a deposit.
- (c) The risk of the provision of a service to each consumer must be assessed and a deposit should be calculated, taking into account, the consumption patterns of a specific consumer or property. Although this effectively reduces risk, the administration of such individual assessments in a high customer turnover environment may not be a practical and economically viable option. It must be further noted that, although the risk of service delivery is minimised if deposits are held, it soon becomes insufficient as the cost of service delivery increases and the deposit remains at the same level. It is very unpopular to increase deposits regularly and deposits of current consumers are only adjusted on default.
- (d) As an alternative deposits may be standardised for different services, consumers or locations. Although this method simplifies the administration of deposits, it does not cater for individual needs and may not necessarily provide sufficient coverage of the risks involved.

In practice it is found that a combination of the two methods provides a suitable solution to the problem.

- (i) Standardised deposits are applied in respect of services for which the risks can be calculated, especially if such risks are not influenced by personal consumption variances.
- (ii) Minimum levels of deposit are calculated in respect of the average exposure per group of consumers within a service, i.e. domestic. Should it be necessary to adjust such a deposit to a higher level due to higher consumption patterns or other risks, it is done at the discretion of the official, following clear guidelines in this respect.
- (iii) Adjustment of deposits resulting from non-payment of account is described in the policy on credit control.

Due to the tendency of liquidators to immediately seize any bank guarantees issued by insolvent estates or business entities, the Council decided not to accept bank guarantees as a guarantee for service delivery.

- (e) When a tenant defaults on payment of a deposit or for services, the owner stays liable.
- (f) Where changes are made on existing installations or services the deposit must be adjusted to the required deposit at the time of change
- (g) No deposit will be refunded except where the account has been finalised and the final debits were raised, **and if the owner of the deposit does not have any other arrear accounts with the municipality.**
- (h) **No interest shall be payable by the Municipality on the amount of a deposit held by it in terms of this Section.**
- (i) **Council reserves the right to refuse services where no deposit has been paid.**
- (j) **A special Service deposit for subsidised households, as annually determined by Council during the budget process, is applicable.**

10.10 Limiting of financial risk pertaining to new tariff options

- (a) In the course of the budgetary process tariffs are calculated at levels that will produce the income required to cover costs for a financial year or to reach the required surplus. Any changes in tariff structures and the level of tariffs during the course of a financial year, will impact on income. The amendment of tariff structures during a financial year should therefore take into account the effect thereof on the budget.
- (b) In order to regulate such amendments and to prevent a drastic impact on the budget, the following rules must be applied:
 - (i) the Council must consider and approve/not approve all requests for amendments.
 - (ii) Request for amendments must be accompanied by detailed calculations and estimates of the impact thereof on the budget. Such calculations should furthermore take into account all the relevant factors and be backed by data and projections over reasonable period. Such impacts must be verified by the department of the Manager: Financial Services
 - (iii) The Council may approve only amendments that can be accommodated in such a way that it will not have a detrimental effect on the operating budget.
 - (iv) Any amendment to tariff structures, in respect of trading and economic services, that may impose a drastic impact on the present budget may only be considered for the next financial year and should form part of a new budgetary process.

10.11 **Discontinuation of services and the final account**

- (a) **Discontinuation of services and rendering of a final account will always be between two debit raisings. Thus any request for discontinuation of services after the 16th of a month (or if on a weekend or public holiday the first working day thereafter) will only be finalised with the next debit raising of the following month and the basic for that period will be payable.**
- (b) **The basic fee for water or electricity will only be levied on accounts with active meters. This is to ensure that the basic fee is not duplicated where one consumer**

vacates a property and a new consumer moves in. For example if a final account is requested during a period as mentioned in (d) above, the meter will stay active until the following debit raising when the account will be finalised and transferred to the new consumer. Although the new consumer will be liable for the water usage from date of the final reading the basic fee will only be levied from the following debit raising when the meter becomes active on the new account.

11 Property Rates

11.1 [Zoning and Usage for] Rates and Tariff Purposes

[Where the zoning and consent use on a property differs,] The usage of a property will be determined by the relevant Rates Category as per [the tariff as determined by] the category on the valuation roll [will apply]

e.g.

- if any property is used as a business, the business tariff will apply
- if an agricultural property is used or partly used for business the property or portion will be levied on the applicable tariff as accepted by Council.

11.2 **The following rates tariff structure will apply as from the 2013/2014 financial year.**

TARIFF TYPE		STRUCTURE
Industry/Commercial	BASE TARIFF	100%
Accommodation	Ratio to base tariff	70%
Agricultural used as business	Ratio to base tariff	70%
Residential	Ratio to base tariff	50%
<u>Public open space</u>	<u>Ratio to base tariff</u>	<u>50%</u>
Vleesbaai	Ratio to base tariff	15%
Public Service Infrastructure	Ratio to base tariff	[70%] 12.5%
Agricultural	Ratio to base tariff	12.5%
Public benefit Organisation	Ratio to base tariff	12.5%

11.3 Categories applicable to the Municipality

- (a) Accommodation establishments
- (b) Additional Residential Units
- (c) Businesses and Commercial Properties
- (d) Central Business District
- (e) Farm Properties used for
 - (i) Agricultural purposes
 - (ii) accommodation purposes
 - (iii) residential purposes
 - (iv) business and commercial purposes
 - (v) multipurpose
- (f) Government
- (g) Industrial
- (h) Municipal Properties
- (i) National Monuments
- (j) Place of Worship – Church
- (k) Place of Worship – Parsonages
- (l) Private Open Space
- (m) Private Owned town (only applicable to Vleesbaai)
- (n) Protected Area
- (o) Public Benefit Organisations
- (p) Public Open Space
- (q) Public open space Private
- (r) Public Service Infrastructure
- (s) Public Service Infrastructure Private
- (t) Residential

11.4 Properties exempted from paying property rates

- (a) Municipal properties
- (b) Churches
- (c) Parsonages

11.5 Special rating area

- (a) Commercial properties (CID)
- (b) Residential properties (CID)

11.6 Requirements for pensioners discount

- (a) The applicant must be the registered owner
- (b) The person must occupy the property permanently

- (c) Minimum age of the registered owner and his/her spouse must be at least 60years.
- (d) Not be the owner of more than one property nationally or internationally.

11.7 Pensioners discount

Total gross income of husband and wife may not exceed the monthly income as determined by council during the annual budget

11.8 Public Service Infrastructure (PSI)

- (a) For Public Service Infrastructure (as defined in the MPRA) **[may not be rated on]** the first 30% of its market value in terms of section 17(1)(a) of the MPRA is exempted from paying rates.
- (b) The Municipality grants a 75% rates rebate for the categories of PSI's (public service infrastructure), as defined in paragraph 4.4 above. These categories of properties and/or owners of properties are deemed to contribute services or benefits to the community.

11.9 Public Service Infrastructure Private (PSIP)

The Municipality grants a 100% rates rebate for the categories of PSIP's (public service infrastructure Private), as defined in paragraph 4.4 above, where the valuation of the property is less than R100 000. These categories of properties and/or owners of properties are deemed to contribute services or benefits to the community.

11.10 Public Open Space Private (POSP)

The Municipality grants a 100% rates rebate for the categories of POSP's or public open spaces private, as defined in paragraph 4.4 above, where the valuation of the property is less than R100 000. These categories of properties and/or owners of properties are deemed to benefit the community.

11.11 Responsibility for payment of accounts

- (a) The owner will be liable for payment of rates and sewerage fees. The occupier will be liable for the water, electricity and refuse removal services in all circumstances.
- (b) If an occupier did not pay a deposit, the owner stays responsible for all debits raised against the account. Therefore, if an occupier does not pay the account, the owner stays responsible for the account.
- (c) Any disputes between owners or an owner and tenant must be resolved by them, employees of the Municipality may not get involved.

12. *Tariffs for trading economical and other services*

Electricity and water supply are treated as trading services, operated as separate accounts with the aim of producing a profit to be utilised as a subsidy for other services.

- (a) The supply of and tariff structures for these services are influenced by local conditions as well as national guidelines and prescriptions by the National Electricity Regulator (NER) and the Water Services Act.
- (b) Sewerage and refuse removal are treated as economical services. Tariffs structures are only influenced by local conditions, but the cost of these services are influenced by regional and national regulations as well as minimum standards that must be conformed to.
- (c) Cost related to the provision of services can be grouped into two basic elements, i.e.
 - (i) Fixed costs can be regarded as basic cost and is used as a basis to calculate availability fees in respect of such a service, if applicable. These cost elements are not directly influenced by variances in demand for a service.
 - (ii) Variable production costs, which consists of the direct production cost elements. Increases or decreases in production costs can directly be attributed to variances in demand for a service. These costs are treated as consumption costs of such services.

13 Deposits

13.1 Electricity deposits

- (a) **Credit meters for domestic use, and all other users except businesses and accommodation establishments, but including churches, schools, crèches, general lighting, swimming pools, lifts;**
- (b) **Business: Single Phase credit meters on the two-part tariff;**
- (c) **Business: Single Phase Pre-paid meters on the two-part tariff;**
- (d) **Domestic Three-Phase tariff for credit meters including churches, schools, crèches, general lighting, swimming pools, lifts;**
- (e) **Domestic Three-Phase tariff for pre-paid credit as well as pre-paid meters including churches, schools, crèches, general lighting, swimming pools, lifts;**
- (f) **Business: Three Phase credit meter two-part tariff;**
- (g) **Business: Three Phase Pre-paid meter two part tariff;**
- (h) **Light Industrial meters;**
- (i) **Bulk meters;**
- (j) **Time-of-use meters.**
- (k) **Commercial, Business and Industrial;**
 - **Deposits on businesses will be levied according to the highest bill during the previous 12 months.**
 - **New connections at new extensions of businesses will be as specified in the tariff list for the current year.**

13.2 Water and other service deposits

- (i) **Subsidised**

- (ii) **Economic**
- (iii) **Additional household or business units**
- (iv) **Medium consumers**
- (v) **Bulk consumers using more than 1000kl water**

13.3 **Builders deposits**

13.4 **Refundable deposit for use at Harry Giddy Park**

13.5 **Posters/Placards (Maximum 100)**

13.6 **Breakage deposits - Sport facilities, Halls and Club houses.**

13.7 **General**

- (i) Tariffs as well as the minimum levels of deposits will be revised annually during the budgetary process.
- (ii) The minimum levels for deposits may be increased for individual consumers at the discretion of Chief Financial Officer, should consumption levels or other risks necessitate it.
- (iii) **No new account will be opened or deposits accepted if there is an arrear amount outstanding on the current account of a consumer except where the only arrear services are on the consolidated account of the owner and the owner is deceased or untraceable (as per the Credit Control Policy of the municipality)**

14 *Electricity Tariffs*

14.1 **General**

- (a) In addition to general cost factors, the following will be considered in the determination of a tariff structure for electricity:
 - (i) Bulk electricity is supplied by a sole supplier, Eskom, and distributed by the Municipality via an electricity reticulation system consisting of substations, mini substations, underground and overhead distribution lines and metered connections to consumers.

- (ii) Minimum standards for distribution are determined nationally and must be adhered to in order to conform to both safety and continuity of supply norms.
- (iii) Due to the fact that a large part of the operating expenditure consists of bulk electricity purchases, tariff structures and levels are very sensitive to any change in the cost of supply by Eskom.
- (b) Electricity is supplied under a distribution license, granted by the National Electricity Regulator (NER) for a specific area of jurisdiction, which also regulates the following aspects:
 - (i) classification of consumer categories;
 - (ii) permissible tariff structure options are determined at a national level and distributors are obliged to apply these structures to obtain uniformity;
 - (iii) all tariff structures and tariffs must be approved by the NER prior to application thereof by a distributor;
- (b) The following tariff structure options are available:
 - (i) **one-part tariff**
This tariff consists of a tariff expressed as a cent per kWh charge only and does not contain a fixed monthly charge (basic or minimum charge)
 - (ii) **two-part tariff**
This tariff is also applicable to residential **and business** application and contains a fixed or basic fee, combined with an energy fee.
 - (iii) **Two-part demand tariff**
a demand meter is installed to determine the demand factor. It is applicable for larger commercial, industrial and agricultural customers.
 - (iv) **three-part tariff**
a demand meter is installed to determine the demand factor It is applicable for larger commercial, industrial and agricultural customers.
 - (v) **three-part time-of-use tariff (TOU tariff)**

This tariff is applicable for larger commercial, industrial and agricultural customers who are able to shift load into off-peak periods, thus effecting savings both to themselves and the distributor.

- (c) The three-part TOU tariff structure closely resembles the tariff structure utilised by Eskom to supply bulk electricity to the Municipality and is therefore the most cost reflective structure. Due to the capital outlay required it can, however, only be utilised in the case of large power users. To gain maximum benefits from this relatively complex tariff structure the end-user must have a certain level of expertise and it requires a substantial capital investment.
- (d) Any block tariff structure is sensitive to consumption over a specified period. It is therefore essential that meters be read regularly at intervals as near as possible to 30 days as longer or shorter consumption periods may affect the monthly consumption volumes in specific tariff blocks.

14.2 Domestic Supply

- (a) A two part tariff structure for single phase meters with up to 60 ampere is applied in respect of credit meters as well as prepaid meters. **This tariff is also applicable to schools, churches, crèches, general lighting, swimming pool pumps and lifts, but without any free units when applicable for households.**
- (b) All Households with a prepaid meter using less than 400 kWh (based on the average purchases of the previous four months) will automatically be placed on the domestic two part tariff except in the following cases:
 - (i) Indigent or poverty-stricken consumers
 - (ii) Consumers identified as permanent inhabitants for at least nine month of a year. To be identified as such, a consumer has to hand in a sworn affidavit signed by a Commissioner of Oath.
 - (iii) **Churches, crèches, general lighting, swimming pool pumps and lifts, on prepaid (but without any free units when applicable for households).**
- (c) A one-part tariff – all household consumers with single phase pre-paid meters who use more than 400kWh electricity per

month and who permanently occupies the property for at least nine month of a year.

- (d) A one-part Indigent inclining block Tariff - for permanent residents who qualify for an indigent subsidy.
- (e) A certain amount of electricity **could be [is]** distributed free of charge every month. This is decided on by council during the budgetary process.
- (f) A two-part domestic tariff structure for three phase meters, are applied in respect of credit meters as well as prepaid meters **and is also applicable to churches, crèches, general lighting, swimming pool pumps and lifts, but without any free units when applicable for households.**

14.3 Commercial Supply

- (a) A two-part tariff structure is applied in respect of single phase credit meters and prepaid meters **[using less than an average of 1500kWh per month, calculated over a period of six months].**
- (b) A one part tariff structure is applied in respect of single phase prepaid meters. **[using more than an average of 1500kWh per month, calculated over a period of six months].**
- (c) A two-part tariff structure is applied in respect of three phase credit and prepaid meters **[using less than an average of 3000kWh per month, calculated over a period of six months.]**
- (d) A one part tariff structure is applied in respect of **[single] three** phase prepaid meters. **[using more than an average of 3000kWh per month, calculated over a period of six months.]**

Domestic as well as Commercial Consumers on the one part tariff can be transferred to the two part tariff if the request is made in writing.

Pre-paid electricity tokens must be inserted into the meter within three months after the purchase date as the tokens can expire after three months and no refund or replacement of the tokens are allowed.

14.4 Light Industrial/Bulk Supply

- (a) A three-part tariff structure is applied in respect of light industrial meters
- (b) A three-part tariff structure is applied in respect of bulk supply meters
- (c) A three-part time-of-use tariff structure is applied in respect of special bulk supply meters

14.5 Other Supply

- (a) A three-part tariff structure is applied in respect of Moss gas (Klipheuwel)
- (b) A two-part demand tariff structure is applied for agricultural supply
- (c) A one-part tariff is charged for agricultural water pumping
- (d) A one-part tariff is charged for street lighting where electricity supply is metered
- (e) A one-part fixed tariff is charged for private street lighting
- (f) A one-part tariff is charged for sport fields **but varying in the following instances:**
 - (i) **Below 2000 units;**
 - (ii) **Above 2000 units;**
 - (iii) **Off-peak tariff - water pumping only;**
- (g) **Sport field lighting**

14.6 Miscellaneous

- (a) An availability fee will be charged on properties not connected to the electricity network, should it be available to that property. This fee aims to recoup capital and maintenance costs of networks as well as certain fixed administrative costs in respect of such properties. If the owner connects the service with the intention to improve the property the debit will be adjusted pro-rata from the date of the connection.
- (b) A fixed tariff as determined by council is charged for:

- (i) temporary disconnections and re-connections on request of the consumer;
 - (ii) **temporary disconnections and re-connections for non-payment;**
 - (iii) **new** connections;
 - (iv) **other** connections;
 - (v) special meter readings;
 - (vi) testing of meters;
 - (vii) **service calls;**
 - (viii) replacing of breakers;
 - (ix) installing of pre-paid meters;
 - (x) **replacing of meters;**
 - (xi) **conversion from three phase to single phase and vice versa;**
 - (xii) erecting of street lights;
 - (xiii) damage to, or tampering with meters;
 - (xiv) moving of meter;
 - (xv) **damaging of medium or low voltage cables by contractors;**
 - (xvi) **Replacement of traffic- or streetlight pole;**
 - (xvii) **Hiring of power points;**
 - (xviii) **Hiring of equipment;**
 - (xix) **old age homes.**
- (c) For each additional residential unit on a single residential property (whether or not a second electricity meter is installed and even if there is only one water meter), a basic fee for water the applicable sewerage as well as refuse removal fee, will be payable for each additional unit.
- (d) The developer or registered owner is at all times responsible for payment of services on a property.
- (e) **At no stage may an electricity meter be moved from one premises to another by anyone.**
- (f) **The owner occupier is at all times responsible for the maintenance and safekeeping of the meter.**
- (g) **If a meter cannot be read by the meter reader due to no access or other obstructions, the municipality has the right to install a pre-paid meter at the expense of the owner.**

15 Water Tariffs

15.1 General

Water is supplied to end-users by means of the following specialised infrastructure:

- (a) retaining and storage dams;
- (b) supply lines;
- (c) water purification plants;
- (d) water reticulation networks; and
- (e) metered connections to the properties of consumers.

The variable cost of supply is, however, sensitive to prices of essential materials such as chlorine, which is used in the purification processes. Apart from normal price increases, the price is also influenced by exchange rates.

The supply of water is regulated by the Water Services Act 1997, Act 108 of 1997, but without a centralised regulatory body such as the NER. Certain minimum standards as well as guidelines for tariffs are contained in the Act.

Many aspects pertaining to water supply is influenced by the same factors as that of electricity supply. Due to this, only those factors unique to water supply and the accompanying tariff structure are discussed.

Water is a scarce commodity with little alternatives available (contrary to electricity). Tariff structures should therefore be aimed at the reduction of consumption. For this reason a declining block tariff structure is not an option.

Water is bought at a one-part tariff expressed in Rand per kilolitre. For this reason it is found that water tariff structures for end-users follow the same trend. In order to cut consumption, an inclining block rate tariff structure with a basic fee is applied in Mossel Bay.

The first block rate represents the lifeline volume of 6 kl per month, which is supplied at no cost to households. Losses incurred in this tariff category are recouped by contributions from the higher tariff categories, conforming to the principle of cross-subsidisation. Council however reserves the right to decrease or discontinue the free 6kl per month in the case of a drought.

It is the consumer's responsibility to ensure that the meter is readable and accessible for meter readers. **If not the meter may be moved at the expense of the owner/occupier**

15.2 Categories of consumers and charges:

Provisions are made for the following categories of users:

(a) Consumers with connections up to 25mm

- (i) Single residential, Flats, Other Residential, Complexes with businesses and residential combined. (up to four consumers with one joint meter), as well as Indigent consumers will pay:
 - The basic per consumer according to domestic tariff
 - Metered consumption according to the consumers tariff, linked with the size of the connection and/or consumption
 - **Only indigent consumers and domestic users on this tariff will receive the number of free kl (as determined by council) on a monthly basis**

[Indigent consumers]

[Businesses and Accommodation Establishments with up to four consumers and with one joint meter].

- (ii) **Business complexes with more than 4 business consumers and with one joint meter. [Flats, other residential, Accommodation Establishments and business complexes with more than four units and with one joint meter]**
 - The basic fee per consumer
 - Metered consumption according to the consumers tariff, linked with the size of the connection and/or consumption
- (iii) Flats and residential consumers with more than four **[but less than 10 and with]** consumers with one joint meter.

- The basic fee per consumer
- **Free kl as determined by council**
- Metered consumption according to the consumers tariff, linked with the size of the connection and/or consumption

[Other residential consumers with more than 10 consumers and with one joint meter].

(b) Consumers with connections bigger than 25mm

- (i) Medium connections with up to nine consumers and with one joint meter using less than 1000kl per month

- **A fixed basic fee**
- **Metered consumption according to the consumers tariff, linked with the size of the connection and/or consumption**

- (ii) Medium connections with more than nine consumers and with one joint meter using less than 1000kl per month.

- **A basic fee per customer**
- **Metered consumption according to the consumers tariff, linked with the size of the connection and/or consumption**

- (iii) Bulk consumers (consuming more than 1000kl per month, for four months over a period of twelve months)

- **A fixed basic fee**
- Metered consumption according to the consumers tariff, linked with the size of the connection and/or consumption (if more than 1000 kl consumed for a 4 month period per year)

[Special agreements]

[All consumers shall be charged a fixed basic charge. Thereafter a stepped tariff per kl, as determined by the council from time to time, shall be applicable on metered water consumption]

(c) Special Water Tariffs

- (i) Raw water**
- (ii) Searles Slood**
- (iii) Buffalo Farming**
- (iv) Buysplaas**
- (v) JB Hoevers**
- (vi) Vleesbaai**
- (vii) Sporting Bodies**
- (viii) Supply of water from Reverse Osmoses Plant**
- (ix) Old age homes and retirement villages**

Water delivery in rural areas,:

- (i) A fixed predetermined amount will be charged to cover the transport cost.**
- (ii) In the case of registered indigent consumers the cost will be recovered from the applicable grant.**
- (iii) Only 6kl water per household will be delivered per month.**
- (iv) Delivery per area will only be made according to a fixed schedule.**

15.3 Miscellaneous

- (a) An availability fee will be charged on users and/or properties not connected to the water network, should it be available. This fee aims to recoup capital and maintenance costs of networks as well as certain fixed administrative costs in respect of such properties. If the owner connects the service with the intention to improve the property the debit will be adjusted pro-rata from the date of the connection.**
- (b) A certain quantity of water may be distributed free of charge every month. This is decided on by council during the budgetary process.**

15.4 A fixed tariff is charged for:

- (a) water restrictions
- (b) Water restriction fine
- (c) water connections
- (d) upgrading of water meters to a larger connection
- (e) test of water meter
- (f) water meter inspection - service fee
- (g) Consumer tap to meter
- (h) shift of water meter
- (i) replacement of bulk water meter insert
- (j) uncovering of meters that cannot be read
- (k) Restrict or on restrict of water meter
- (l) Special reading of water meter
- (m) fine for tampering with installation
- (n) water drawn by contractor at the fire station
- (o) filling of pool
- (p) water flow restrictions - programmable flow restrictor
- (q) moving of meters
- (r) replacement of a meter when damaged or stolen
- (s) [opening of meters inaccessible for reading]
- (t) [damage to, or tampering with meters]
- (u) [buying water at the Fire Brigade]

15.5 Water tariff during a Drought

When the dam water supply drops to below a certain percentage, as determined by council during the annual budget, the water tariffs will increase. These tariffs will be included in the annual tariff list as an annexure and will be advertised with the annual budget documents.

15.6 Leakages

- (a) A consumer may qualify for a percentage reduction as determined by Council on his/her account in the event of a water leakage, if:
 - (i) The leakage was underground and not easily detectable;
 - (ii) The leakage was repaired within 48 hours after detection;

- (iii) The consumer submits a sworn affidavit by him/herself confirming that his/her insurance(s) does not cover such losses.
 - (iv) A written confirmation from the consumer's insurance is submitted together with the sworn affidavit in which they confirm that the insurance policy of the consumer indeed does not cover any losses due to leakages.
 - (v) The consumer has not applied for discount within the previous 12 months;
- (b) A authentic certificate **by a registered plumber** must reach the municipality within 10 days after completion of repairs done and must contain the following:
- (i) The date of the invoice and repair work as well as the receipt
 - (ii) Confirmation that surface leakage was not visible
 - (iii) Certify that the leakage originated from pipes listed on the schedule of approved pipes held by the City Engineer
 - (iv) When the Accounting Officer declares that the dam volume has dropped to below 25% no water charges in respect of water losses because of leakages will be written off.
- (c) **No water lost due to the meter being stolen, broken irrigation, broken geyser, leaking toilet or leaking tap can be considered for write off.**

15.7 Water restrictions in the case of a drought

Refer to the Water Demand Management Policy.

16 ***Refuse removal tariff structures***

16.1 **General**

- (a) **The factors and principles that impact on tariff structures are:**

- (i) Operating cost of vehicles;
 - (ii) The cost of labour, fuel and maintenance of vehicles. This is a labour intensive service and changes in any of these cost elements may have a drastic influence on the total cost;
 - (iii) National and regional standards in respect of dump sites and transfer stations must be adhered to and may necessitate additional expenditure;
- (b) **In general refuse volumes are influenced by the following factors:**
- (i) the number of occupants on a property;
 - (ii) garden refuse that is produced;
 - (iii) the nature and volumes of business and industrial refuse; and
 - (iv) habits of consumers and facilities available to them.
- (c) Each consumer pays for the privilege to have a certain volume of refuse removed from his/her premises. Should certain consumers have a need for increased volumes, they must bear the additional cost themselves. This principle has the result that a more affordable service is supplied to the average consumer, while large consumers pay for their additional volumes.
- (d) A consumer who chooses to do his/her own refuse removal will still be liable for paying the refuse tariff, as the service is available to all consumers.
- (e) Tariffs are based on units of refuse removal. One unit is defined as one bag of refuse removed once a week.
- (f) For each additional residential unit, an additional domestic refuse **unit** removal **[tariff]** will be levied.
- (g) Refuse removal at accommodation establishments will be levied at an amount calculated on a minimum of three units.
- (h) In caravan parks or camping areas two stands, bungalows and/or chalets will be levied as one refuse removal unit.

- (i) A refuse fee will be charged for each dwelling on a property, to all occupiers. Owners of improved properties, whether or not an electricity meter has been installed. A refuse levy will also be payable by the owner where a building/house is unoccupied.
- (j) Tariffs as well as units to be removed from categories of consumers will be revised annually during the budgetary process.
- (k) Only refuse in the prescribed black plastic bags should be removed
- (l) Only refuse in the prescribed black plastic bags should be removed.
- (m) An additional service should be available upon special request for the removal of garden refuse. Spare capacity of vehicles and teams could be utilised for this purpose. Tariffs should be at such a level that total cost is recovered. Consumers should be encouraged to do their own removals. Contractors should pay a dumping fee.
- (n) In the event of business is being conducted from a residential property the business tariff will be levied for refuse removal.
- (o) Refuse levy will be payable on properties used as storage or **[vacant] unoccupied** properties. **This however is not applicable to a garage on a residential property which is used for storage or as a workshop.**

16.2 Categories of consumers

Provisions is made for the following categories of consumers:

- (a) Domestic consumers
- (b) Accommodation establishments
- (c) Commercial Industrial
- (d) Old age homes and **retirement villages**
- (e) Additional household units
- (f) Special Agreements
- (g) Caravan Parks **and chalets**
- (h) Removal on Request

- (i) **Sale of refuse containers**
- (j) Businesses on Residential Properties
- (k) Additional Removals
- (l) **[Medium consumers**
- (m) **Bulk consumers]**

17 Sewerage tariff

17.1 General

- (a) Tariffs will be revised annually during the budgetary process. Sewerage is levied annually and divided into twelve equal monthly instalments. On written request it can be paid annually by 30 September.
- (a) Where rates, sewerage and availability fees (on vacant erven) are paid on a monthly or annually basis, such payment must be made before the expiry date. Failing this, interest at the standard rate of prima +1%, will be levied on the outstanding payment

17.2 The following services are rendered in the Municipal area:

- (a) An internal water borne sewerage system consisting of reticulation network and sewerage works;
- (b) A small number of properties are serviced by a septic tank service.

17.3 A fixed rate structure is applicable, which only differentiate between groups of properties:

- (a) Single residential
- (b) Sectional title units
- (c) **Rondawels/chalets with own facilities**
- (d) **Rondawels (without own facilities)**
- (e) Granny flats
- (f) **Additional residential units**
- (g) Accommodation Establishments
- (h) Business and other properties
- (i) Churches
- (j) **[Bucket removal system] Night soil bucket**
- (k) Industrial effluent
- (l) **[Chalets and caravan parks]**
- (m) **[Special agreements]**
- (n) **[Availability charges on vacant properties]**

17.4 **Discount to Pensioners**

(a) **Requirements**

- (i) **The applicant must be the registered owner of the property;**
- (ii) **The person must be the permanent occupier of the property;**
- (iii) **Minimum age of the registered owner as well as his/her spouse must be 60 years or older**

(b) **Discount to qualifying Pensioners**

Total income of husband and wife may not exceed the amount determined by council during the annual budget.

17.5 **Miscellaneous**

- (a) An availability fee will be charged on vacant properties not connected to the sewage system should it be available. This fee aims to recoup capital and maintenance costs of networks as well as certain fixed administrative costs in respect of such properties. If the owner connects the service with the intention to improve the property the debit will be adjusted pro-rata from the date of the connection.
- (b) A fixed tariff is charged for:
 - (i) sewerage connections
 - (ii) larger connection
 - (iii) inspections for blockages
 - (iv) opening of sewage blockages
 - (v) emptying of septic tanks

18 *Sundry service tariff structures*

- (a) A variety of sundry tariffs are applied to recoup costs of sundry services provided to the public. All such tariffs are based on cost of supply, but individual tariffs may be set at:
 - (i) subsidised levels;

- (ii) levels reflecting actual cost; or
 - (iii) levels producing profits.
- (b) The level, at which the Council sets a sundry service tariff, takes into account factors such as:
 - (i) affordability;
 - (ii) socio-economic circumstances;
 - (iii) utilisation of amenities and resources;
 - (iv) national and regional agreements and provisions; and
 - (v) any other factors influencing such decisions.
- (c) These tariff structures and tariffs will be revised at least once a year, during the annual budgetary process.

19 Conclusion

- (a) Tariffs represent the charges levied by Council on consumers for the utilisation of services provided by the Municipality and rates on properties. Tariffs may be calculated in various ways, dependent upon the nature of the service being provided. Tariffs may be set in such a manner so as to recover the full cost of the service being provided or to recover a portion of those costs.
- (b) The same principles stipulated in this policy will unilaterally apply in Trading-, Economical-, Subsidised and Community Services.

20 Adjustments of services

- . Where incorrect debits were raised regarding services, the accounts under query will be rectified for the year, in which the error was found or reported, and two preceding years.

21 This policy will come into effect on 1 July 2013

MOSSEL BAY MUNICIPALITY



CUSTOMER CARE, CREDIT CONTROL, DEBT COLLECTION, INDIGENT AND TAMPERING POLICY

DOCUMENT AND VERSION CONTROL

Version: **Revision 9**

Date: **2013**

Summary: This document describes the Customer Care, Credit Control, Debt Collection, Indigent and Tapering Policy that will be applicable to the Mossel Bay Municipality, with effect from

1 July 2013

Signature: _____

Date: _____

**Municipal Manager
(Accounting Officer)**

Signature: _____

Date: _____

Executive Mayor

INDEX

1. **INTRODUCTION**
2. **SCOPE OF THE POLICY**
3. **OBJECTIVES OF THE POLICY**
4. **PRINCIPLES**
5. **DEFINITIONS**
6. **DUTIES AND FUNCTIONS OF**
 - 6.1 Council
 - 6.2 Executive Mayor
 - 6.3 Ward Councillors
 - 6.4 All Councillors
 - 6.5 Accounting Officer
 - 6.6 Municipal Staff
 - 6.7 Community, Ratepayers and Residents
 - 6.8 Performance Evaluation
 - 6.9 Income Collection
 - 6.10 Consumer Service Targets
 - 6.11 Administrative Performance
 - 6.12 Reporting
7. **CUSTOMER CARE**
 - 7.1 Objective
 - 7.2 Service Delivery
 - 7.3 Communication
 - 7.4 Personal Contact
 - 7.5 Metering
 - 7.6 Accounts and billing
 - 7.7 Payment Facilities
 - 7.8 Incentives for Prompt Payment
 - 7.9 Enquiries, Appeals and Service Complaints
 - 7.10 Water Leakages
 - 7.11 Clients in Correctional Service
 - 7.12 Temporary Suspension of Actions
 - 7.13 Restricted Water
 - 7.14 Disabled Persons
 - 7.15 Inheritor of Insolvent Estate
 - 7.16 Rate Rebates
 - 7.17 Arrangement for Settlement
 - 7.18 Consumer Categories
 - 7.19 Priority Consumer Management
 - 7.20 Restriction of Services
 - 7.21 Deceased
8. **CREDIT CONTROL**
 - 8.1 Allocation for Municipal Services
 - 8.2 Property Development
 - 8.3 Termination of Services
 - 8.4 Payment of Deposit
 - 8.5 Recovery of Additional Cost
 - 8.6 Payment of Municipal Services
 - 8.7 Payment of interest

- 8.8 Accounts and Billing
- 8.9 Disputes, Queries and Complains
- 8.10 Appeal against findings
- 8.11 Agreement for Payment of arrears
- 8.12 Unauthorised Reconnection of Services
- 8.13 Unoccupied Premises
- 8.14 Installation of prepaid meters
- 8.15 Allocation of Prepaid Meters purchases to arrears
- 8.16 Right of Access
- 8.17 Employer Deductions
- 8.18 Rates
- 8.19 Tenderers

9. DEBT COLLECTION

- 9.1 Disconnection / Restriction of services
- 9.2 Restoration of Services
- 9.3 Discretion: Negotiable amounts
- 9.4 Arrangements
- 9.5 Arrangement for Residential Debtors
- 9.6 Arrangement for Non-residential Debtors
- 9.7 Listing of Debtors with Credit Bureau
- 9.8 Termination, Limitation and discontinuation of Services
- 9.9 Services not reconnected
- 9.10 Notices and Documentation
- 9.11 Legal Processes

10. INDIGENT

- 10.1 Object of the Policy
- 10.2 Principle
- 10.3 Criteria
- 10.4 Application
- 10.5 Local Audit
- 10.6 Subsidy
- 10.7 Water leakages and other problems
- 10.8 Additional subsidy Categories

11. IRRECOVERABLE DEBT

- 11.1 Conditions
- 11.2 Criteria

12. OFFENCES AND PENALTYS

13. TAMPER POLICY

- 13.1 Objective
- 13.2 Implementing Authority
- 13.3 Unauthorised use of Property
- 13.4 Municipal's right of access to Premises
- 13.5 Power to restrict or terminate Supply
- 13.6 Illegal reconnections and or tampering

14 PUBLICATION OF THE POLICY

LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003

Date of adoption: 20130701

Council resolves in terms of section 111 of the Local Government Municipal Finance Management Act (No. 56 of 2003), to adopt the under-mentioned revised policy as the Customer Care, Credit control, Debt Collection, Indigent and Tampering policy of the municipality.

1 INTRODUCTION

This policy is established in terms of Chapter 9 of the Municipal Systems Act (No.32 of 2000) and section 62(f)(iii) of the Municipal Finance Management Act (56 of 2003) which requires that a municipality establish and maintain a credit control and debt collection policy.

2 SCOPE OF THE POLICY

- (a) This Policy applies to the Mossel Bay Municipality and all persons of this administration.
- (b) This Policy as approved by Council, has been passed into a municipal bylaw in terms of the Local Government: Municipal Systems Act No 32 of 2000 and such Policy will be binding on the public, officials and Councillors of the Municipality of Mossel Bay and no interference in the process will be permitted.
- (c) The Policy is applicable until such time as it is reviewed and Council approves the revisions. All acts performed in terms of the above approved Policy, and the existing municipal bylaw, will not be invalidated due to the timing differences between approval and promulgation.
- (d) All acts performed as mentioned in the previous paragraph will be ratified with the promulgation of the related municipal bylaw.

3 OBJECTIVES OF THE POLICY

The objectives of this Policy are to:

- (a) Define a framework within which the municipality can exercise its executive and legislative authority with regard to credit control and debt collection and to develop an effective procedure to bill and collect its revenues;
- (b) ensure that all monies due and payable to the municipality are collected in full and used to deliver municipal services in the best interest of the community, residents and ratepayers and in a financially

sustainable manner as prescribed by the Municipal Systems Act, 2000 (Act No, 32 of 2000), and other applicable legislation;

- (c) provide a framework for consumer care and indigent support;
- (d) set realistic targets for credit control and debt collection;
- (e) enable the implementation of this Policy throughout the Mossel Bay Local Municipality;
- (f) effectively and efficiently deal with defaulters in accordance with the terms and conditions of this Policy;
- (g) promote a culture of payment and instil a sense of responsibility towards the payment of municipal accounts and reduction of municipal debt.

4 PRINCIPLES

- (a) The administrative integrity of the municipality must be maintained at all times. The democratically elected councillors are responsible for policy-making, while it is the responsibility of the Municipal Manager to ensure the execution of these policies.
- (b) All customers must complete an official application form, formally requesting municipal services. Existing customers may be required to complete new application forms from time to time, as determined by the Municipal Manager. The most important rights and obligations of the consumer and the Municipality must be included in the service application form.
- (c) A copy of the application form including conditions of services must be handed to every new customer on date of application for services. All customers must be informed of the contents of the council's Credit Control and Debt Collection policy and a copy made available to any customer on request.
- (d) Billing is to be accurate, timeous and understandable.
- (e) The customer is entitled to reasonable access to pay points and to a variety of reliable payment methods.
- (f) The customer is entitled to an efficient, effective and reasonable response to appeals, and should suffer no disadvantage during the processing of a reasonable appeal.
- (g) Enforcement of payment must be prompt, consistent and effective.
- (h) Unauthorized consumption, connection and reconnection, the tampering with or theft of meters, service supply equipment and the

reticulation network and any fraudulent activity in connection with the provision of municipal services will lead to disconnections, penalties, loss of rights and criminal prosecutions.

- (i) Incentives and disincentives may be used in collection procedures.
- (j) The collection process must be cost effective.
- (k) Results will be regularly and efficiently reported and monitored.
- (l) There must be legal cause between the municipality and its customer, and customer debt must arise out of a legal framework and must be legally collectable.
- (m) Debtors may be referred to third party debt collection agencies and may be placed on the National Credit Bureau.
- (n) Targets for performance in both customer service and debt collection will be set and pursued and remedies implemented for non-performance.
- (o) Consumers that meet council's indigent criteria must be identified and supported.
- (p) The Municipality shall not conduct any business activity with or provide any services to any persons with arrear municipal accounts except as provided for in the policy and as determined by the Municipality from time to time, nor will any refunds of credits be made to any debtor who is in arrears with their Municipal account.

5 DEFINITIONS

In this policy any word or expression to which a meaning has been assigned in the Local Government: Municipal Systems Act, has that meaning, unless the context, indicates otherwise-

“account” means a notification by means of a statement of account to a ratepayer or customer who is liable for payments of any amount to the municipality and any authorised service provider in respect of the following:-

- (a) electricity that is consumed by a consumer based on a meter reading or an estimated consumption and any service fee;
- (b) water that is consumed by a consumer based on a meter reading or an estimated consumption or water availability fees;
- (c) refuse removal and disposal;
- (d) sewerage services and sewer availability fees;
- (e) rates;
- (f) interest;
- (g) connection fees;
- (h) collection charges, miscellaneous;

- (i) sundry fees;
- (j) default administration charges;
- (k) housing, rentals and instalments.

“Accounting Officer” means the person appointed by the council as the Municipal Manager of the municipality in terms of section 82 of the Local Government: Municipal Structures Act No. 117 of 1998 and being the head of the administration and accounting officer in terms of section 60 of the Local Government: Municipal Systems Act 200 (Act no 32 of 2000). It will also include any person to whom the Municipal Manager has delegated a power, function or duty but only in respect of that delegated power, function or duty;

“Act” means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000) as amended from time to time;

“actual consumption” means the measured consumption by a customer of a municipal service;

“agreement” means a contractual relationship between the municipality and a customer that arises, either as a result of the municipality's approval of a written application for municipal services, including any subsequent variation that may be made to that agreement in conformity with this policy, or that is deemed to be an agreement;

“applicable charges” means the rate (including assessment rates), charges, tariffs or subsidies determined by the council;

“area of supply” means any area within or partly within the area of jurisdiction of the municipality to which a service is provided;

“arrears” means any amount that is due, owing and payable by a customer in respect of a municipal service provided to such customer that has not been paid on or before the due date reflected on an account rendered in respect thereof;

“arrangements” means a written agreement or an acknowledgement of debt in terms of which a municipality agrees to the payment over a period of time of a debt that is outstanding;

“authorised agent” means:

- (a) any person authorized by the council to perform any act, function or duty in terms of or to exercise any power under this policy;
- (b) any person to whom the council has delegated responsibilities, duties or obligations in respect of the provision of revenue collection services; or
- (c) any person appointed by the council, in a written contract, as a service provider for the provision of revenue collection services or a municipal service to customers on its behalf, to the extent authorized by that contract;

“average consumption” means the average consumption by a customer of a municipal service during a specific period, which consumption is calculated by dividing by four the total measured consumption of that service by that customer over the preceding four months;

“billing” refers to the process of charging for services provided by issuing accounts.

“by-law” means a legislation that is made by a decision taken by the Council of the municipality binding in the municipality on the persons to whom it applies and is published in terms of the Municipal Systems Act;

“Chief financial officer” means the official of the Municipality appointed by council to administer its finances regardless of the designation or title attached to the post. He/she is responsible for the collection of moneys owed to the Municipality and/or any other staff member to whom he/she has delegated specific duties and responsibilities in terms of this Policy;

“collection costs” means an amount that the Municipality can charge with regard to the enforcement of a consumer’s monetary obligations,

“commercial customer” means a customer other than a domestic customer and an indigent customer, including, but not limited to, a business or an industrial, governmental or an institutional customer;

“connection” means the point at which a customer gains access to municipal services;

“consolidated” refers to the combining of all debt in order to establish the total obligation the debtor has to the Municipality;

“consumer” mean any occupier of a property to which the Municipality has agreed to supply services or already supplies services to, or when the occupier is not the responsible person, then the owner of the property;

“continuous service” means the supply for consideration of a municipal service with the intent that so long as the agreement to supply the service remains, the Municipality will make the service continuously available to be used by the consumer;

“Council” means the Council of the Local Municipality of Mossel Bay. A structure or person exercising delegated authority and power or carrying out an instruction in terms of these by-laws or a service provider fulfilling the responsibility under these by-laws;

“credit control and debt collection” refers to the action/s required to safeguard revenue including disconnections, reconnections, normalizing installations and follow-up procedures and data integrity;

“customer” means a person with whom the municipality has concluded or is deemed to have concluded an agreement for the provision of a municipal service;

“default administration charges” means a charge that may be imposed by the Municipality to recover administration costs incurred as a result of a consumer’s default;

“defaulter” means a customer who owes money to the municipality after the due date for payment has expired;

“debt collection” refers to the debt recovery process and includes sanctions (warning, disconnection, adverse credit rating, legal process and/or eviction, etc.) to be applied in the event of non-payment of accounts;

“disconnection” means interrupting the supply of water or electricity to a debtor as a consequence of ignoring a notice for payment;

“domestic customer” means a customer who, primarily for residential purposes, occupies a dwelling, structure or premises;

“due date” means the date on which an amount payable in respect of an account becomes due, owing and payable by a customer, which date shall be the 15th of the month following the monthly debit raising;

“effective disconnection” includes, inter alia, the physical removal of connections and/or equipment as a consequence of unauthorised reconnection (tampering and/or by-passing) of the disconnected service;

“emergency situation” means a situation that would, if allowed to continue, pose a substantial risk, threat, impediment or danger to the present or future financial viability or sustainability of the municipality or to a specific municipal service;

“estimated consumption” means the consumption that a customer, whose consumption is not measured during a specific period, is deemed to have consumed and that is estimated by taking into account factors that are considered relevant by the municipality and which may include the consumption of municipal services by the totality of the users of a service within the area where the service is rendered by the municipality, at the appropriate level of service, for a specific time;

“equipment” means a building or other structure, pipe, pump, wire, cable, meter, engine or any accessories;

“financial year” means a year ending 30 June;

“household” means all occupants older than 18 years within the jurisdiction of the Council regardless whether the person rents or owns the property. The family unit is determined by the municipality to be traditional by taking into

account the number of persons in the unit, the relationship between the members of a household, their ages and any other factor that the municipality considers to be relevant;

“illegal connection” means a connection to any system through which a municipal service is provided and that is not authorized or approved by the municipality;

“Indigent amount” refers to the applicable value of the indigent subsidy as determined by the Council of the Municipality from time to time;

“indigent household” a Household qualify as indigent on the following conditions:

- (a) Total monthly household income must not be more than twice (2x) the monthly State old age pension, and
- (b) The average electricity consumption for the past four months must not exceed 400kwh per month, and
- (c) The average water consumption for the past four months must not exceed 15kl water per month.

“infrastructure” means the facilities, installations or devices required for the rendering of a municipal service or for the functioning of a community including but not limited to facilities, installation or devices relating to water, power, electricity, transport, sewerage, gas and waste disposal;

“interest” means a charge levied on arrear rates, sewerage and availability fees and calculated at a rate of 1% higher than the prime interest rate;

“interest on overdue accounts” is based on a full month and part of a month shall be deemed to be a full month;

“Municipal consumer debt” refers to the non-payment or late payment by consumers of property rates and municipal services (water, electricity, sanitation, refuse removal) traffic fines and rental housing payments , and includes any amounts considered as irrecoverable;

“Municipal Property Rates Act” means the Local Government: Municipal Property Rates Act No. 6 of 2004;

“municipality” means:

- (a) the Municipality of Mossel Bay, a local municipality established in terms of paragraph 12 of the Local Government: Municipal Structures Act No. 117 of 1998 and its successors-in-title; or
- (b) subject to the provisions of any other law and only if expressly or impliedly required or permitted by this policy, the Municipal Manager or

his/her delegated, in respect of the performance of any function, or the exercise of any duty, obligation, or right in terms thereof or any other law; or

- (c) an authorized agent of the municipality;

“municipal services” for purposes of this policy, means services provided by the municipality, including refuse removal, water supply, sanitation, electricity services and rates either collectively or singularly;

“non-residential debtors” are classified as those debtors who do not qualify for or receive free electricity and/or water;

“occupier” means any person who resides on and/or occupies any premises to which municipal services are supplied;

“owner”

- (a) the person in whose name the property is legally vested;
- (b) in the case where the person in whose name the property is vested, is insolvent or deceased, or is disqualified in terms of any legal action, the person who is responsible for administration or control of the property as curator, trustee, executor, administrator, legal manager, liquidator, usufructuarius, servitude holder or any other legal representative;
- (c) in the case where the council is unable to establish the identity of such person, the person who is entitled to derive benefit from the property or any buildings thereon;
- (d) in the case of a lease agreement in excess of 30 years was entered into, then the lessee;
- (e) regarding:
 - i. a portion of land allotted on a sectional title plan and which is registered in terms of the Sectional Title Act, 1986 (Act 95 of 1986), without limiting it to the developer or managing body to the communal property;
 - ii. a portion as defined in the Sectional Title Act, the person in whose name that portion is registered in terms of a “sectional title, including the legally appointed representative of such person;
- (f) any legal entity including but not limited to;
 - i. a company registered in terms of the Companies Act, 1973 (Act 61 of 1973), a trust *inter vivos*, trust *mortis causa*, a closed corporation registered in terms of the Close Corporation Act, 1984 (Act 69 of 1984), and any voluntary organization;

- ii. any provincial or national government department, local authority;
 - iii. any council or management body established in terms of any legal framework applicable to the Republic of South Africa; and
 - iv. any embassy or other foreign entity.
- (g) In respect of a property owned by a council and which has been disposed of, but which has not been transferred to the person to whom it has been disposed of, from the date of the disposition concerned, such person; and
- (h) In respect of a property owned by or under the control or management of a council while held under a lease or any express or tacit extension thereof or under any other contract or under servitude or right analogous thereto, the person so holding the immovable property;

“payment” refers to any form of redemption acceptable to the Council of Mossel Bay from time to time towards the balance on an account;

“person” means any person, whether natural or juristic, and includes but is not limited to any local government body or like authority, a company or close corporation incorporated under any law, a body of persons whether incorporated or not, a statutory body, public utility body, voluntary association or trust;

“poor households” means a household which qualify as a poor household on the following conditions:

- (a) Total monthly household income must be more than twice (2x) the monthly State old age pension and less than the amount determined by council during approval of the annual budget; and
- (b) The average electricity consumption for the past four months must not exceed 400kwh per month; and
- (c) The average water consumption for the past four months must not exceed 15kl water per month.

“premises” means any piece of land, the external surface boundaries of which are delineated on-

- (a) *a general plan or diagram registered in terms of the Land Survey Act No. 9 of 1927 or in terms of the Deeds Registries Act No. 47 of 1937;*
- (b) *a sectional plan registered in terms of the Sectional Titles Act No. 95 of 1986; or*

- (a) *a register held by a tribal authority or in accordance with a sworn affidavit made by a tribal authority; and, where the text so requires, includes any building, structure or the like erected on such land;*

“prescribed tariff or charge” means a charge prescribed by the Municipality;

“principle debt” means a debt that is owed to the municipality in respect of rates and services. It may include interest, collection charges, default administration charges, connection charges and any other charges;

“property” means any portion of land, of which the boundaries are determined, within the jurisdiction of the Municipality;

“public notice” means publication in the media including one or more of the following:

- (a) publication of a notice, in at least two of the official languages in general use within the Province or area in question and, where possible, the notice shall be published in a newspaper appearing predominantly in the language utilised in the publication of the notice:
- (i) in any local newspaper or newspapers circulating in the area of supply of the municipality;
 - (ii) in the newspaper or newspapers circulating in the area of supply of the municipality determined by the council as a newspaper of record; or
 - (iii) on the official website of the municipality;
 - (iv) by means of radio broadcasts covering the area of supply of the municipality;
- (b) displaying a notice in or at any premises, office, library or pay-point of either the municipality or of its authorized agent and to which the public has reasonable access; and
- (d) communication with customers through public meetings and ward committee meetings;

“residential debtors” are classified as those debtors who qualify for and receive free electricity and/or water;

“service” means a municipal service rendered by the Municipality and includes the supply of electricity, water, sanitation and refuse removal;

“subsidised service” means:

- (a) a municipal service which is provided to a customer at an applicable rate which is less than the cost of actually providing the service and includes services provided to customers at no cost;

- (b) an area, as determined by the council, within which all customers are provided with services from the same bulk supply connection; and
- (c) the receipt, use or consumption of any municipal service which is not in terms of an agreement or authorized or approved by the municipality;

“sundry debt” refers to any debt other than for rates, housing, metered services, sewerage and refuse removal;

“supply” means any metered supply of water or electricity;

“tampering” means the unauthorised interference with a service rendered by the municipality, or to damage or make unauthorised changes to the equipment or property of the municipality used in connection with the provision of municipal services. Reconnection of a supply that has been disconnected for non-payment, the interference with the supply mains or bypassing of the metering equipment to obtain an un-metered service;

“total household income or household income” refers to the total formal and informal gross income of all people living permanently or temporarily on the property on which the account is based;

“unauthorised service” means the receipt, use or consumption of any municipal service which is not in terms of an agreement with or approved by the municipality.

6 DUTIES AND FUNCTIONS

6.1 Duties and Functions of Council

- (a) To approve a budget consistent with the needs of communities, ratepayers and residents, consistent with Council's Integrated Development Plan.
- (b) To impose rates and taxes and to determine service charges, fees and penalties to finance the budget.
- (c) To facilitate sufficient funds to give access to basic services for the poor.
- (d) To provide for a bad debt provision, in line with the payment record of the community, ratepayers and residents, as reflected in the financial statements of the municipality.
- (e) To set an improvement target for debt collection, in line with acceptable accounting ratios and the ability of the implementing authority.

- (f) To approve a reporting framework for credit control and debt collection.
- (g) To consider and approve bylaws to give effect to the Council's policy.
- (h) To revise the budget should Council's targets for credit control and debt collection not be met.
- (i) To take disciplinary and/or legal action against councillors, officials and agents who do not execute council policies and bylaws, or act improperly in terms of such policies and By-laws.
- (j) To delegate the required authorities to monitor and execute the credit control and debt collection policy to the Executive Mayor and Municipal Manager and Service Provider respectively.
- (k) To provide sufficient capacity in the municipality's Finance Department for credit control and debt collection. Alternatively to appoint a Service Provider as debt collection agent (such service provider must be a registered debt collection agent in terms of legislation).
- (l) To provide funds for the training of staff.

6.2 Duties and Functions of the Executive Mayor

- (a) To ensure that Council's budget, cash flow and targets for debt collection are met and executed in terms of the policy and relevant by-laws.
- (b) To monitor the performance of the Accounting Officer in implementing the policy and by-laws.
- (c) To review and evaluate the policy and by-laws in order to improve the efficiency of Council's credit control and debt collection procedures, mechanisms and processes.
- (d) To report to Council.

6.3 Duties and Functions of Ward Councillors

- (a) To hold regular ward meetings.
- (b) To adhere to and convey council policies to residents and ratepayers and in particular the credit control and debt collection policy and procedure.
- (c) To adhere to the Code of Conduct for Councillors.

- (d) To act in terms of the roles and functions as approved by Council and assist in the dissemination and distribution of information.

6.4 Responsibilities of all councillors

- (a) To always pay amounts that are owed in respect municipal rates, taxes and services as required by section 12A of Schedule 1 of the Municipal Systems Act and not to default on payments for a period longer than 3 months.
- (b) The Municipality may deduct any outstanding amounts from a councillor's allowance, if the councillor has not paid amounts that are due to the Municipality for more than 3 months.
- (c) The normal credit control procedures shall also apply to any arrear account of a councillor.
- (d) All agreements with councillors must not exceed the expiry date of the term of office
- (e) To report to the Municipal Manager any person who;
 - (i) receives a subsidy and does not qualify;
 - (ii) Is illegally connected to services.

6.5 Duties and Functions of the Accounting Officer

The Municipal Manager as the accounting officer of the municipality must take all reasonable steps to ensure that –

- (a) the municipality has effective revenue collection systems consistent with Section 95 of the Municipal Systems Act and the Municipality's Credit Control and Debt Collection bylaws ensures that;
- (b) good customer care management systems and council's customer care, credit control and debt collection policy are implemented;
- (c) revenue due to the Municipality is calculated on a monthly basis;
- (d) accounts for municipal tax and charges for municipal services are prepared on a monthly basis;
- (e) all money received is promptly deposited into the Municipality's primary and other bank accounts;
- (f) the Municipality has and maintains a management, accounting and information system which recognises revenue when it is

earned; accounts for debtors; and accounts for receipts of revenue;

- (g) the Municipality has and maintains a system of internal control in respect of debtors and revenue, as may be prescribed;
- (h) the Municipality charges interest and other permissible charges on arrears, except where the Council has granted exemptions;
- (i) all revenue received by the Municipality, including revenue received by any collecting agent on its behalf, is reconciled regularly;
- (j) the accounting officer immediately informs the National Treasury of any payments due by an organ of state to the Municipality in respect of municipal tax or for municipal services, if such payments are in arrears for periods of more than 30 days.

6.6 Responsibilities of all municipal staff

- (a) To always pay amounts that are owed in respect of municipal rates, taxes and services and not to default on payments for a period longer than 3 months.
- (b) The Municipality may deduct any outstanding amounts from a staff member, if the staff member has not paid amounts that are due to the municipality for more than 3 months.
- (c) The normal credit control procedures shall also apply to any arrear account of an official.
- (d) Keep the municipality informed of his/her correct address

6.7 Duties and Functions of Communities, Ratepayers and Residents

The responsibilities of communities, ratepayers and residents are to;

- (a) fulfil certain responsibilities, as brought about by the privilege and or right to use and enjoy public facilities and municipal services;
- (b) pay deposits, service fees, rates on property and other taxes, levies and duties imposed by the Municipality on or before the due date;
- (c) obtain a duplicate account at the municipal help desk if an account is not delivered during the normal billing cycle;
- (d) notify the Municipality in writing when services are no longer required at a particular service delivery point and of address changes;

- (e) safeguard and maintain service meters in a readable condition;
- (f) observe the mechanisms and processes of the Municipality in exercising their rights;
- (g) allow municipal officials reasonable access to their property to execute municipal functions at a time that is agreeable by the consumer and municipal officials;
- (h) comply with the bylaws and other applicable legislation;
- (i) refrain from tampering with Municipal services and property;
- (j) maintain credit and pre-payment electricity and water meters;
- (k) not to move any meter without written permission from the municipality.
- (l) To keep meters accessible and readable at all times.

6.8 Performance evaluation

The municipal council in consultation with the Accounting Officer must establish a mechanism to set targets for debt collection, customer care and administrative performance, evaluate performances and take corrective actions on a regular basis to enhance credit control and debt collection.

6.9 Income collection targets

Council must create targets that include reductions in present monthly increase in debt in line with performance agreements as determined by council from time to time.

6.10 Consumer Service Targets

Council to create targets that would include:

- (a) Response time to consumer queries;
- (b) date of first account delivery to new consumers;
- (c) reconnection time lapsed;
- (d) meter reading cycle

6.11 Administrative Performance

Council to create targets that will include:

- (a) Cost efficiency of debt collection;
- (b) query and appeal periods;
- (c) enforcement mechanism ratios

6.12 Reporting

- (a) The Chief Financial Officer shall report monthly to the Accounting Officer in a suitable format to enable the Accounting Officer to report to the Executive Mayor as supervisory authority in terms of section 99 of the Systems Act, read with section 100(c). This report shall contain particulars on performance against targets agreed to in item 6.8 of this policy document.
- (b) If in the opinion of the Chief Financial Officer, Council will not achieve cash receipt income equivalent to the income projected in the annual budget as approved by Council, the Chief Financial Officer will report this with motivation to the Accounting Officer who will, if he/she agrees with the Chief Financial Officer, immediately move for a revision of the budget according to realistically realizable income levels
- (c) The Executive Mayor as Supervisory Authority shall, at intervals of 3 months, report to Council as contemplated in section 9(c) of the Systems Act.

7 CUSTOMER CARE

7.1 Objective

To focus on the client's needs in a responsible and pro-active way, to enhance the payment for services and to create a positive and cooperative relationship between the persons responsible for the payment for services received, and the Municipality, and where applicable, any service provider.

In terms of Section 95 of the Local Government Municipal Systems Act 2000, in relation to the levying of rates and other taxes by a municipality and the charging of fees for municipal services, a Municipality must, within its financial and administrative capacity to provide for:

7.2 Service Delivery:

Establish a sound Customer Management System that aims to create a positive and reciprocal relationship between persons liable for these payments and the Municipality itself;

7.3 Communication:

- (a) Establish mechanisms for users of services and ratepayers to provide feedback to the Municipality or other service provider regarding the quality of the services and the performance of the service provider;

- (b) take reasonable steps to ensure that users of services are informed of the costs involved in service provision, the reasons for the payment of service fees, and the manner in which monies raised from the service are utilised;
- (c) within its financial and administrative capacity, conduct an annual process of compiling and communicating its budget, which may include targets for credit control and debt collection;
- (d) make available Council's Customer Care, Indigent, Credit Control and Debt Collection Policy by general publication, on specific request, and which will also be available for perusal at Council's offices;
- (e) endeavour to distribute a regular newsletter, which will give prominence to customer care and debt issues;
- (f) require Ward councillors to hold regular ward meetings, at which Customer care and debt collection issues will be given prominence;
- (g) encourage the press to give prominence to Council's Customer Care, Credit control and Debt Collection policies, and will be invited to Council or Committee meetings where these are discussed.

7.4 Personal contact

Telephonic contact, agents calling on clients:

- (a) Council will endeavour, within the constraints of affordability and available capacity, to make personal, electronic or telephonic contact with certain arrear debtors to encourage their payment, and to inform them of their arrears state, their rights (if any) to conclude arrangements or to indigent subsidies, other related matters and will provide information on how and where to access such arrangements or subsidies.
- (b) Such contact is not a right for debtors to enjoy and disconnection of services and other collection proceedings may continue in the absence of such contact for whatever reason.

7.5 Metering

- (a) The municipality will, endeavour, within practical and financial limits, to provide meters to every paying consumer for all services.

- (b) Where the consumption of services has to be measured, take reasonable steps to ensure that the consumption by individual users of services is measured through accurate and verifiable metering systems;
- (c) All meters will be read monthly, if at all possible. If the meter is not read monthly the council will estimate the consumption in terms of council's operational procedures;
- (d) Consumers are entitled to request verification of meter readings and accuracy within reason, but may be held liable for the cost thereof.
- (e) Consumers will be informed of meter replacement.
- (f) If a service is metered but it cannot be read due to financial and human resource constraints or circumstances out of the control of the Municipality or its authorised agent, and the consumer is charged for an estimated consumption, the account following the reading of the metered consumption must articulate the difference between the actual consumption and the average consumption, and the resulting credit or debit adjustments.
- (g) If an electricity meter cannot be read due to no access, the meter may be replaced with a pre-paid meter at the cost of the owner.
- (h) The occupier can give the readings through telephonically but at least every three months a true reading must be obtained by the meter reader.
- (i) If no reading on a water meter can be obtained for more than three consecutive months the meter may be moved at the cost of the owner/occupier

7.6 Accounts and billing

- (a) Consumers on the billing system will receive an understandable and accurate bill from the Municipality, which bill will consolidate all rates and service costs for that property.
- (b) Accounts will be produced in accordance with the meter reading cycle and due dates will be linked to the statement date.
- (c) Accounts will be rendered monthly in cycles of approximately 30 days at the address last recorded with the Municipality or its authorised agent.
- (d) It is the consumer's responsibility to ensure that the postal address and other contact details are correct.

- (e) It is the consumer's responsibility to make enquiries and ensure timeous payments in the event of accounts not received.
- (f) Settlement or due dates will be as indicated on the statement.
- (g) Where any payment made to the Municipality or its authorized representative by negotiable instrument and it is later dishonoured by the bank, the Municipality or its authorized agent:
 - (i) May recover an admin fee as determined by Council relating to dishonoured negotiable instruments against the account of the consumer.
 - (ii) Shall regard such an event as a default on payment.
 - (iii) May insist on cash payments for all future accounts.
- (h) The Municipality or its authorised agent must, if administratively possible, issue a duplicate account or any acceptable alternative to a consumer on request, at a cost determined by Council from time to time.

7.7 Payment facilities and methods

- (a) The Municipality will operate and maintain suitable payment facilities, which facilities will be accessible to all users.
- (b) The Municipality will, at its discretion allocate a payment between service debts. A consumer who has overdue debt, may not specify that the payment is for a specific portion of the account.
- (c) The Municipality may in terms of section 103 of the Systems Act, with the consent of a consumer, approach an employer to secure a debit or stop order arrangement.
- (d) The consumer will acknowledge, in the consumer agreements that the use of consumer agents in the transmission of payments to the Municipality is at the risk of the consumer – also for the transfer time of the payment.
- (e) Cheques and Postal orders must be crossed and be made payable to Mossel Bay Municipality. Post-dated cheques will not be accepted unless prior arrangements have been made. Receipts will not be mailed for payment made by cheque. If a receipt is required the words "RECEIPT REQUIRED", must be written on the account.

- (f) Payments will always be appropriated to the oldest account (notwithstanding the kind of service), where after it will be appropriated in order of a predetermined priority as approved by the municipality
- (g) Payments can be made:
 - (i) at any of the Municipal Offices from Mondays to Fridays (public holidays excluded) 08:00 to 15:30 (Mossel Bay Office) and 08:00 to 15:00 (Great Brak River, Hartenbos, D'Almeida and Kwanonqaba offices);
 - (ii) at any of the Easy Pay or Pay@ pay points as approved by council. Please note that at least 48 hours should be allowed for processing of all third party payments; However payments made at a third party will be done at own risk. It also remains the responsibility of the person making the payment, to ensure that the receipt is correct;
 - (iii) by direct Bank – and/or electronic payments to the municipal bank account using Mossel Bay Municipality as beneficiary . The Municipal account number must at all times be used as the reference number;
 - (iv) by way of an automatic debit order. These forms are available at any of the Municipal Offices.

7.8 Incentives for Prompt payment

- (a) During the budget process Council may, to encourage prompt payment and/or to reward regular payers, consider from time to time incentives for the prompt payment of accounts or payment by debit or stop order.
- (b) The cost associated with the incentive scheme, if introduced, will be reflected in annual budgets as additional expenditure.
- (c) Council may consider the use of agents as service providers and innovative debt collection methods and products. Cost effectiveness, the willingness of agents to work under appropriate codes of conduct and the success of such agents and products will be part of the agreement Council might conclude with such agents or service providers and will be closely monitored by Council
- (d) Appropriate measures will be taken to inform consumers what the responsibilities of service providers will be regarding customer care, credit control and debt collection.

7.9 Enquiries, appeals and service complaints

Within its administration and financial ability the Municipality will establish:

- (a) A central complaints/feedback office;
- (b) A centralized complaints database to enhance co-ordination of complaints, their speedy resolution and effective communication with consumers;
- (c) Appropriate training for officials dealing with the public to enhance communications and service delivery; and
- (d) A communication mechanism to give council feedback on the application of the policies on customer care and management, credit control and debt collection and other issues of concern;
- (e) accessible mechanisms for those persons to query or verify accounts and metered consumptions, and appeal procedures which allow such persons to receive prompt redress for inaccurate accounts;
- (f) mechanisms to monitor the response time and efficiency in complying with the above point;

7.10 Water leakages

- (a) If the leakage is on the consumer's side of the meter, the consumer will be responsible for the payment of all water supplied to the property.
- (b) The consumer has the responsibility to control and monitor his/her water consumption.
- (c) A consumer may qualify for a percentage reduction as determined by Council on his/her account in the event of a water leakage, if:
 - (i) The leakage was underground and not easily detectable;
 - (ii) The leakage was repaired within 48 hours after detection;
 - (iii) the consumer submits a sworn affidavit by him/herself confirming that his/her insurance(s) does not cover such losses.
 - (iv) A written confirmation from the consumer's insurance also be submitted together with the sworn affidavit in which they confirm that the insurance policy of the

consumer indeed does not cover any losses due to leakages.

- (v) The consumer has not applied for discount within the previous 12 months;
- (vi) An authentic certificate issued by a registered plumber must reach the municipality within 10 days after completion of repairs done with respect to water leakage and must contain the following:
 - The date of the invoice and repair work as well as the receipt
 - Confirmation that surface leakage was not visible
 - Certify that the leakage originated from pipes listed on the schedule of approved pipes held by the Town Engineer
- (d) When the Accounting Officer declares that the dam volume has dropped to below a percentage as determined by council, no water charges in respect of water losses because of leakages will be written off.

7.11 Clients in correctional care or clients who were imprisoned

- (a) Must obtain a letter from correctional services, which indicates the date of release.
- (b) If a lodger occupies the dwelling while the owner is imprisoned, such lodger should accept responsibility for levies.
- (c) If no tenant is occupying the dwelling the services should be terminated until the owner is released from prison.

7.12 Temporary suspension of actions for special reasons

The written approval of the Director: Financial Services or his delegate to suspend temporary actions must at all times be obtained for special reasons. If the suspension of actions in terms of this policy exceeds 3 months, it must be reported to council.

7.13 Restricted Water

- (a) If a person is in arrears and his/her water has been restricted, such person should negotiate a settlement agreement to redeem the debts.

- (b) The water restriction however cannot be restored until the arrear debt is paid in full.
- (c) Once the account has been paid in full, the water flow can be restored.

7.14 Process regarding disabled persons or persons who are linked to a respirator or life supporting machine.

- (a) The indigent or poor household subsidy of people dependent on life support will not be cancelled if the electricity usage is more than the allowed usage.
- (b) All collection actions can be suspended where needed with the Accounting Officer's consent.
- (c) A medical certificate to confirm the client's health condition must be obtained at regular intervals to qualify for this support.

7.15 Inheritor of an insolvent estate

Where the inheritor of a property, with no, or an insolvent estate, qualifies for an indigent subsidy, the outstanding debt can be written off by council in order for clearance to be given and the property be transferred.

7.16 Rate rebates

Subject to certain criteria the municipal council may grant rate rebates annually to certain categories of ratepayers in accordance to the Municipality's rates policy and By-law.

7.17 Arrangements for settlements

- (a) If required consumers with arrears must convert to a pre-payment meter, and when implemented the cost of the conversion and the arrears total, will be paid off either by-
 - (i) adding the debt to the arrears bill and repaying it over the agreed period; or
 - (ii) adding the debt as a surcharge to the pre-paid electricity cost, and repaying it with each purchase of electricity until the debt is liquidated;
 - (iii) installation of pre-paid meter is free of charge if a person is indigent.

- (b) Council reserves the right to raise the deposit requirement of debtors who seek arrangements.
- (c) If an arrangement is not honoured the arrangement will be cancelled.
- (d) All arrangements for settlements will be in accordance to the processes and guidelines approved by the Accounting Officer or Chief Financial Officer from time to time in pursuance of the credit control and debt collection targets set by council.

7.18 Consumer Categories

Consumers will be categorized according to specific classifications based on *inter alia* the type of entity, applicable tariffs and risk levels. Processes for credit control, debt collection and consumer care may differ from category to category, as deemed appropriate from time to time by the Accounting Officer.

7.19 Priority Consumer Management

- (a) Certain consumers may be classified as priority consumers based on criteria determined by the Accounting Officer from time to time, such as the number of properties owned or volume of consumption.
- (b) A **[Priority Consumer Liaison Officer or]** person nominated by the Accounting Officer will be responsible for the on-going management of the consumers so classified and will perform tasks such as the review of monthly accounts to ensure accuracy, the monitoring of prompt settlement of accounts and response to queries.

7.20 Restriction of services

If the municipal manager is of the opinion that the termination of services, in the case of a particular property in respect of which the account is in arrear, is not in the best interests of the community, specifically because of the potential endangerment of the life of any person, whether resident in or outside the property concerned, the municipal manager may appropriately restrict rather than terminate the services in question

7.21 Deceased (Ref C/R F202-08/04)

- (a) A death certificate of the deceased should be presented.
- (b) Proof from the Registrar of Estates should be obtained that the deceased estate is not liable for any claims.

- (c) Should the estate however be liable for claims, a claim should be laid against the said estate.
- (d) If a death certificate was obtained while no estate was registered, such debts should be written off with effect from the date of death.
- (e) Should the new owner be an indigent case, the total outstanding amount should be written off.
- (f) However If the new tenant/owner does not qualify for a subsidy, the client shall be obliged to settle the outstanding amount from the date of death up to the current date or to arrange for a settlement agreement.
- (g) Child headed families, where the parents are deceased and only unemployed minor children lives in the dwelling, the debt can be written off.

8 CREDIT CONTROL POLICY

Specific objectives

To implement procedures that will restrict the unauthorised use of municipal services, escalation of debt and limit Municipality's risks.

8.1 APPLICATION FOR MUNICIPAL SERVICES

- (a) All consumers of services will be required to sign an agreement governing the supply and cost of municipal services. Owners (with their written consent) may allow tenants to sign separate agreements with the Municipality, which the Municipality may at its own discretion accept or reject.
- (b) The process must occur at least seven days prior to taking occupation of the premises, so that the Municipality can ensure that a meter reading is taken on the appropriate day and that the services are available when occupation is taken. Failure to adhere to the timeframe may result in customers not having the services available when occupation is taken.
- (c) Applicants for municipal services may be checked for creditworthiness including banking details and information from credit bureaus, other local authorities, trade creditors and employers. This will require the provision of, an Identity Document, binding lease agreement, title deed and other supporting documents as required by Council from time to time.

- (d) Applications for services from businesses, including but not limited to trusts, companies, close corporations and partnerships must include a resolution delegating authority to the applicant to apply for the relevant service and furnishing, if applicable, the business entity's registration number or ID number, the names, addresses and all relevant contact particulars of all the business's directors, members, trustees, proprietors or partners.
- (e) An applicant must provide all the information and documentation which the Municipality requires.
- (f) If an applicant for municipal service is an existing customer of the Municipality in respect of any other municipal service and such customer has an outstanding amount that is due and payable to the municipality:
 - (i) the arrears must be paid; or
 - (ii) an agreement for payment of arrears must be concluded with the municipality before an application for services can be approved.
- (g) If a consumer fails or refuses to sign a new service agreement or pay the deposit the municipality may discontinue services until the necessary agreement has been signed or deposit been paid.
- (h) The Municipality will render the first account after the first meter reading cycle to be billed following the date of signing the service agreement.
- (i) Consumers who illegally consume services without this agreement will be subject to punitive action.

8.2 PROPERTY DEVELOPMENTS

- (a) A property developer must inform the municipality of the nature and extent of the municipal services or services that will be provided as well as the measuring devices that will be used.
- (b) A property developer who fails to comply with the provisions of subparagraph (a) shall be liable for the payment of all the applicable charges that would have been payable by customers in respect of municipal services that have been used or consumed by such customers.

8.3 TERMINATION OF SERVICES

- (a) It is the responsibility of the consumer to notify the municipality when municipal services are no longer required due to the sale of the property or other reasons.
- (b) Failure to comply with the provision of sub-paragraph (a) above renders the consumer liable for all service charges and interest thereon accumulated from the date when the premises are vacated to the date when council becomes aware of such vacation.
- (c) A customer may terminate an agreement for the supply of municipal services by giving at least 15 (fifteen) days written notice to the municipality of such termination.
- (d) The municipality may terminate an agreement for the supply of municipal services by giving at least 30 (thirty) days written notice to a customer where the premises have been vacated by the tenant concerned and no arrangement for the continuation of the agreement has been made with the municipality provided that, in the event of the customer concerned not being the registered owner of the premise, a copy of the aforesaid notice shall also be served on such registered owner.
- (e) A customer shall remain liable for all arrears and applicable charges that are payable for municipal services rendered prior to the termination of an agreement. With termination of the agreement the services will automatically be transferred to the account of the owner.

8.4 PAYMENT OF A DEPOSIT

- (a) Every consumer must, on application for the provision of municipal services pay a deposit to the municipality prior to the provision of any municipal services. A minimum deposit will be payable equal to twice the largest consumption used during the previous six months or the amount determined by Council from time to time, whichever is the largest.
- (b) The Council may require a consumer to whom services are provided and who was not previously required to pay a deposit, for whatever reason, to pay a deposit on request, within a specified period.
- (c) The Council may from time to time review the sum of money deposited by a consumer in terms of this section and, in accordance with such review require that an additional amount be deposited by the consumer.

- (d) The Municipality shall give the owner or occupier of premises, where municipal services are rendered reasonable notice of any increase of the deposit.
- (e) An aggrieved owner or occupier of property where municipal services are provided may within the prescribed time lodge an objection to any increase of the deposit.
- (f) An amount deposited with the Municipality in terms of this Section shall not be regarded as being in payment or part payment of an account due for services rendered except in the case of a final account where the final amount will first be cleared before the remaining portion of the deposit can be paid back.
- (g) No interest shall be payable by the Municipality on the amount of a deposit held by it in terms of this Section.
- (h) An agreement for the provision of services may contain a condition that a deposit shall be forfeited to the Municipality or its authorised agent if it has not been claimed within twelve months of the termination of the agreement.
- (i) The Municipality will not accept a bank guarantee as a deposit.
- (j) Only on the termination of the agreement the amount of the deposit, less any outstanding amount due to the Municipality, will be refunded to the consumer or transferred to any other outstanding account of the client.
- (k) **Commercial, Business and Industrial**
 - (i) Deposits on businesses may be levied according to the highest bill during the previous 12 months for similar businesses.
 - (ii) New connections at new extensions of businesses will be as specified in the tariff list for the current year.
- (l) For any changes requested on the connection type the deposit will be adjusted accordingly and in accordance with the current approved tariff list.

8.5 RECOVERY OF ADDITIONAL COSTS

The municipality may, in addition to any charge, tariff, levy or payment of any kind referred to in this policy, recover from a customer any reasonable costs incurred by it in implementing this policy, including all legal costs, including attorney and client costs incurred in the recovery of arrears which shall be debited against such customer as arrears in his account.

8.6 PAYMENT FOR MUNICIPAL SERVICES PROVIDED

- (a) A customer shall be responsible for the payment of all municipal services accounts rendered to him/her from the commencement date of the agreement until the account have been paid in full and the municipality shall be entitled to recover all payments due to it from the customer concerned.
- (b) Payments will always be appropriated to the oldest account (notwithstanding the kind of service), where after it will be appropriated in order of a priority as determined by the municipality. Post-dated cheques are not acceptable unless prior arrangements have been made.
- (c) If a customer uses a municipal service for a use other than that for which it is rendered by the municipality in terms of an agreement and if he is charged an amount lower than the applicable prescribed charge, the municipality may alter the amount so charged and recover from him/her the difference between the altered charge and the amount initially charged to him/her.
- (d) Discontinuation of services and rendering of a final account will always be between two debit raisings. Thus any request for discontinuation of services after the 16th of a month (or if on a weekend or public holiday the first working day thereafter) will only be finalised with the next debit raising of the following month and the basic for that period will be payable.
- (e) The basic fee for water or electricity will only be levied on accounts with active meters. This is to ensure that the basic fee is not duplicated where one consumer vacates a property and a new consumer moves in. For example if a final account is requested during a period as mentioned in (d) above, the meter will stay active until the following debit raising when the account will be finalised and transferred to the new consumer. Although the new consumer will be liable for the water usage from date of the final reading the basic fee will only be levied from the following debit raising when the meter becomes active on the new account.
- (f) "Full and final settlement" of an amount: Where an account is not settled in full, any lesser amount tendered to and accepted by the municipality shall not constitute a full and final settlement of such an account despite the fact that the payment was tendered in full and final settlement unless the Municipal Manager or his nominee or the manager of the municipality's authorized agent expressly accepts such payment in writing as

being in full and final settlement of the amount reflected on the relevant account.

- (g) Responsibility for payment of amounts due and payable
 - (i) Notwithstanding any other provision in this policy, an owner of premises shall be liable for the payment of any amount that is due and payable to the municipality by a customer who is a lessee or occupier of such premises to which municipal services have been provided, if the municipality, after having taken reasonable steps to recover from such customer any amount due and payable by him/her, could not do so;
 - (ii) Subparagraph (a) must not be construed as absolving the municipality from its responsibility to collect outstanding amounts in respect of municipal services provided to premises from the customer who has benefited there from nor for timeously informing the owner of the premises concerned that the occupying customer has defaulted in making payments due to the municipality in respect of rendered municipal services.

(h) **Dishonoured payments**

- (i) If the drawer of the cheque, or the consumer who received value from the depositing of the cheque, is an existing consumer of Council, the reversal and penalty fee may be debited to an account of the drawer or beneficiary and a letter of notification must be sent to the consumer. Such fee shall be deemed to be a tariff charge and shall be recovered from the consumer. Council reserves the right to refuse to accept further cheques from the drawer or beneficiary, to place the matter on the National Adverse Credit Listing and also institute legal action which may include criminal charges against the offender.
- (ii) If the drawer of the cheque is not an existing debtor of Council, then a sundry debtor account is opened and the debit and penalty is raised. Once the account is submitted and the debtor fails to honour the cheque and pay the penalty within 14 days of receipt, a final demand is generated and submitted.
- (iii) If the drawer of the cheque, or the debtor who received value from the depositing of the cheque is an existing debtor of Council, the reversal and penalty fee may be debited to an account of the drawer or beneficiary and a letter of notification must be sent to the debtor. Such fee

shall be deemed to be a tariff charge and shall be recovered from the debtor. Council reserves the right to refuse to accept further cheques from the drawer or beneficiary and also institute legal action which may include criminal charges against the offender.

- (i) The Council may, by resolution, approve incentive schemes to encourage prompt payment of charges for services rendered and to reward customers who pay their accounts regularly and on time.
- (j) The aforementioned incentive schemes may include the conclusion of a written agreement with the employer of a customer in terms of which such employer undertakes to deduct outstanding rates and service charges or to settle regular monthly accounts, through deductions from the relevant customer's salary or wages, in exchange for a monetary reward either by way of payment of a commission or the grant of a rebate on the charges owing by the employer concerned to the municipality in respect of services rendered to such employer.
- (k) **Pay points and payment methods**
 - (i) A customer must pay his account at pay points specified by the municipality or by an approved agent of the municipality.
 - (ii) The municipality must inform customers of the location of specified pay-points and the identity of approved agents who may receive payments on its behalf in respect of services rendered to customers.
 - (iii) Subparagraphs (i) and (ii) must not be construed as prohibiting a customer from paying amounts due to the municipality or its authorized agent by means of electronic payment methods provided that the date of receipt of a payment shall be the date such payment appears on or is reflected in the banking account of the municipality.

8.7 PAYMENT OF INTEREST

- (a) Except where expressly provided to the contrary in this Policy, the Municipality may levy interest on all rates, sewerage and availability arrears at a rate of prime plus 1%, subject to review as part of the budget review process
- (b) Interest on arrear debt shall be calculated for each month for which such payment remains unpaid and part of the month shall be deemed to be a month

- (c) The interest that is payable cannot exceed the capital amount that is owed by the consumer at any time.

8.8 ACCOUNTS AND BILLING

- (a) The Municipality shall provide every person liable to pay for municipal services assessments rates and taxes with an account in respect of every property for which that person is liable and all services rendered in respect of that property at the address last recorded with the Municipality.
- (b) Failure by the Municipality to render an account does not relieve a consumer of the obligation to pay any amount due and payable. The onus shall be on the consumer to obtain a copy of the account before the due date.
- (c) If no account has been received before the 15th on a month, a copy should be obtained from the Municipality. The account must at all times be produced when payments are done or enquiries are made.
- (d) An account rendered by the Municipality for services provided to a consumer shall be paid not later than the last date for payment specified in such account which date will not be more than 21 days after the date of the account.
- (e) Accounts will be rendered on a monthly basis in cycles of 30 days and shall be payable on the due date as indicated on the account.
- (f) Payments shall be deemed to be late unless received on or before the due date as determined by the Municipality. Electronic payments and payments made through agents must be received in a municipal bank account by the close of business on the due date.
- (g) The Municipality may consolidate any separate accounts for which a customer is liable for payment.
- (h) Accounts must contain at least the following;
 - (i) the consumption or estimated consumption of water and electricity as determined for the measuring or consumption period;
 - (ii) the erf number
 - (iii) the measuring or consumption period for water and electricity;

- (iv) the amount due based on the measured or estimated consumption;
- (v) the amount due and payable for any other municipal service;
- (vi) the applicable tariff;
- (vii) the amount due in terms of the consumption;
- (viii) the amount in arrears, if any;
- (ix) the interest payable on any arrears, if any;
- (x) collection charges if any
- (xi) the final date for payment;
- (xii) the methods, places and approved agents where payment may be made.

(i) **Accounts may be accompanied by a notice stating that –**

- (i) the consumer may conclude an agreement with the Municipality for payment of the arrear amount in instalments at the Municipality 5 working days before the final date for payment, if a consumer is unable to pay the full amount due and payable;
- (ii) if no such agreement is entered into, the Municipality may, in accordance with the Policy contained herein, limit the water services to the consumer by installing a water restrictor and disconnection of electricity;
- (iii) legal action may be instituted against any consumer for the recovery of any arrear amount in terms of the Policy contained herein ;
- (iv) the defaulting consumer's name may be listed with a credit bureau or any other equivalent body as a defaulter;
- (v) the account may be handed over to a debt collector for collection;
- (vi) proof of registration, as an indigent consumer, in terms of the Municipality's indigent Policy must be handed in before the final date for payment

8.9 DISPUTES, QUERIES AND COMPLAINTS

- (a) In this section "Dispute" refers to when a consumer questions the correctness of any account rendered by the Municipality to such consumer and the consumer lodges an appeal with the Council in accordance with this section. A consumer may lodge a query or a complaint in respect of any amount that is due and payable by him/her before or on the due date for payment specified in the account concerned or as soon as reasonably possible thereafter.

- (b) Procedure to be followed. In order for a dispute to be registered with the Municipality, the following procedures must be followed:

By the Consumer:

- (i) The consumer must submit the dispute in writing to the Municipal Manager of the Municipality before or on the due date for payment specified in the account concerned or as soon as reasonably possible thereafter.
- (ii) It must clearly state that it is a dispute
- (iii) No dispute will be registered verbally whether in person or over the telephone.
- (iv) The consumer must furnish his full personal particulars including the account number, direct contact telephone number, fax, e-mail addresses and any other relevant information as may be required by the Municipality.
- (v) The full nature of the dispute must be described in the correspondence referred to above.
- (vi) The onus will be on the consumer to ensure that he receives a written acknowledgement of receipt of the dispute from the Municipality.
- (vii) In the interim the debtor must pay the average of the last four months accounts as calculated by the municipality where such history of the account is available. Where no such history is available, the debtor must pay without prejudice of rights an estimate provided by the Municipality before payment due date until the matter is resolved.

By the Council:

On receipt of the query or dispute, the following actions are to be taken:

- (i) All incoming queries or disputes must be registered on the collaborator system and a reference number obtained. Within 14 days after receipt of a query it must be answered via e-mail, telephonically or by normal mail depending on the contact details available.
- (ii) If the client is not satisfied with the reply or the corrective actions regarding the query and a formal written dispute is received, the authorised official must ensure that the

dispute is taken to the Chief financial Officer for a final decision.

- (iii) A written acknowledgement of receipt of the dispute must be provided to the consumer within 7 days.
- (iv) The municipality should not institute enforcement proceedings against the consumer for an amount or an account entry that is in dispute until it has resolved the dispute.
- (v) All investigations regarding disputed amounts must be concluded by Council's Chief Financial Officer or his/her delegate within 21 calendar days from receipt thereof.
- (vi) The consumer shall be advised in writing of the findings.

8.10 APPEALS AGAINST FINDINGS

- (a) A consumer may, in writing, appeal against a finding of the Municipality.
- (b) An appeal shall be in writing and shall clearly state that it is an appeal, set out the reasons for the appeal and be lodged with the Municipal Manager within 21 days from the date the consumer was advised of the findings of the dispute investigation.
- (c) An appeal must be decided by the Council of the Municipality at its first ordinary meeting held after the appeal was lodged.
- (d) The decision of the Council shall be final and the consumer must pay any amounts due and payable in terms of such decision within 14 days from the date of the letter of him/her being advised of the Council's decision.
- (e) The Council may, in its sole discretion, condone the late lodging of an appeal or other procedural irregularity.
- (f) If the consumer is not satisfied with the outcome of the appeal, he may, under protest, pay the amount in dispute and redress his action in a court of law.

8.11 AGREEMENT FOR THE PAYMENT OF ARREARS IN INSTALMENTS

- (a) Only a consumer with positive proof of identity or a person authorised in writing by that consumer, will be allowed to enter into an agreement for the payment of arrears in instalments.

- (b) The offer by the consumer to settle arrear amounts plus accrued interest thereon shall be embodied in a written agreement signed by the parties. The aforesaid agreement shall include an acknowledgement of debt signed by the consumer and a copy of the agreement shall be made available to the consumer. The cost of preparation of the agreement plus any incidental costs associated therewith shall be borne by the consumer.
- (c) A consumer will, in the agreement, assume liability for any administration fees, costs incurred in taking action for the recovery of arrears and any penalties, including the payment of a higher deposit.
- (d) The Municipality may, on an individual basis, allow a longer period than twenty four months for the payment of arrears if special circumstances prevail that, in the opinion of the Municipality, warrants such an extension and which the consumer reasonably could not prevent or avoid. Documentary proof of any special circumstances must be furnished by the consumer on request by the Municipality.
- (e) In concluding an agreement with a consumer, the arrangement criteria referred to in other sections of this policy shall be applied and, as far as possible, be incorporated into the agreement referred to in this Section.
- (f) The Municipality may, in exercising its discretion have regard to a consumer's—
 - (i) credit record;
 - (ii) consumption;
 - (iii) level of service;
 - (iv) previous breaches of agreements for the payment of arrears in instalments; and
 - (v) any other relevant factors.
- (g) Should a consumer fail to comply with an agreement for the payment of arrears in instalments, the total of all outstanding amounts, including the arrears, any interest thereon, administration fees, costs incurred in taking relevant action, and penalties, including payment of a higher deposit, will immediately be due and payable, without further notice or correspondence.
- (h) A consumer may, in the sole discretion of the Chief Financial Officer, be allowed to enter into a new agreement for the payment of arrears in instalments where that consumer has failed to honour a previous agreement for the payment of arrears in instalments, entered into after the receipt of a discontinuation notice. In the event of such further agreement been permitted, then the arrangements mentioned in 9.4(f)

below shall be applied to such consumer on the basis of primary arrangements.

- (i) Where a body corporate is responsible for the payment of any arrear amount to the Municipality in respect of a sectional title development, the liability of the body corporate shall be extended to the members thereof, jointly and severally and the agreement shall reflect this status accordingly.
- (j) A copy of the agreement will, on request, be made available to the consumer.

8.12 UNAUTHORISED RECONNECTION OF WATER/ELECTRICITY SUPPLY (TAMPERING)

- (a) The unauthorised reconnection of, or tampering with a service supply is prohibited and shall constitute a criminal offence that will result in legal action being taken against the person responsible for such unauthorised reconnection or tampering. Where this has occurred the service reconnected without authorisation or tampered with will be effectively disconnected.
- (b) The full amount of arrears plus any unauthorised consumption, and any applicable reconnection tariffs, will be payable prior to reconnection. Should exceptional circumstances exist, adequate payment arrangements may be permitted at the sole discretion of the Financial Officer with the right to sub-delegate.

8.13 UNOCCUPIED PREMISES

- (a) When a consumer terminates a services agreement and no new service agreement is entered into with the municipality, the property shall be deemed to be unoccupied.
- (b) Whenever water and/or electricity consumption is recorded at a property that is deemed to be unoccupied, an account will be raised and forwarded to the owner of the property for payment.

8.14 INSTALLATION OF PREPAID METER

If required consumers with arrears must convert to a pre-payment meter, and when implemented the cost of the conversion and the arrears total, will be paid off either by-

- (a) adding the debt to the arrears bill and repaying it over the agreed period; or

- (b) adding the debt as a surcharge to the pre-paid electricity cost, and repaying it with each purchase of electricity until the debt is liquidated;
- (c) installation of pre-paid meter is free of charge if a person is indigent.

8.15 ALLOCATION OF PREPAID PURCHASES TO ARREARS

The Municipality will use its pre-payment system to-

- (a) link the provision of electricity by the Municipality to a "pre-payment" system comprising, first prepaid kWh electricity; and
- (b) raise and recover payments in respect of arrear municipal taxes and other municipal levies, tariffs and duties in respect of services such as water, refuse removal, sanitation and sewerage via a percentage as determined by Council, of the value of units purchased for electricity allocated to any arrears;
- (c) to enforce satisfactory arrangements with consumers in arrears by blocking the prepaid meter in order to prevent purchasing of electricity;
- (d) Pre-paid electricity tokens must be inserted into the meter within three months after the purchase date as the tokens can expire after three months and no refund or replacement of the tokens are allowed.

8.16 RIGHT OF ACCESS

- (a) An authorised representative of the Municipality must, at all reasonable hours, be given unrestricted access to the consumer's premises in order to read, inspect, install or repair any meter, service or service connection for reticulation, or to disconnect, reconnect, stop or restrict the provision of any service.
- (b) The owner will be responsible for all the cost associated with the relocation of a meter if satisfactory access is not possible.

8.17 EMPLOYER DEDUCTIONS

The Council may, enter into a written agreement with any employer within the Council's area of jurisdiction to deduct outstanding rates and service charges or to settle regular monthly accounts through deductions from salaries or wages of its employees.

8.18 RATES

(a) **Rates (and other annual levies)**

- (i) Where rates, sewerage and availability fees (on vacant erven) are paid on a monthly basis or annually, such payment must be made before the due date for payment. Failing this, interest at the standard rate of prima +1%, will be levied on the outstanding amount.
- (ii) If an account is not paid by the due date as displayed on the account, a notice shall be issued showing the total amount owed to Council.
- (iii) If an account is not settled or there is no response from the consumer to make acceptable arrangements to repay the debt, summons shall be issued and the legal process followed.
- (iv) At any stage while the debt is outstanding, all reasonable steps shall be taken to ensure that the ultimate sanction of a sale-in-execution is avoided or taken only as a last resort. The Council, however, has total commitment to a sale-in-execution should the consumer fail to make use of the alternatives provided for by the Council from time to time.
- (v) All rate payers will be placed on the monthly rates payment arrangement but on request can be changed to an annual rates payment.

(b) **Monthly Rates**

- (i) Interest will be charged on all overdue accounts at an interest rate of Prime + 1%.
- (ii) The monthly amount payable for current annual rates will be calculated to allow the total balance of such amount to be paid in equal instalments by the end of that financial year.

(c) **Rates Clearance Certificate:**

No rates clearance certificate will be issued by the Municipality contrary to the provisions of Section 118 of the Local Government: Municipal Systems Act, 2000. The Municipality may only issue a rates clearance certificate, valid for 120 days, after the relevant fee for the certificate was deposited in the Municipality's primary account. Debt older than two years that remain unpaid shall remain as a charge against the property and the new owner shall become liable thereof.

On the sale of any property in the municipal jurisdiction, Council will withhold the transfer until all rates and service charges in connection with a property are paid by withholding a rates clearance certificate.

8.19 PERSONS AND BUSINESSES WHO TENDER TO THE MUNICIPALITY

The Procurement Policy and Tender Conditions of the Municipality will include the following;

reject any bid from a bidder if any municipal rates and taxes or municipal service charges owed by that bidder or any of its directors to the Municipality, or to any other Municipality or municipal entity, are in arrears for more than three months, except if an arrangement has been made in terms of the Municipality's Credit Control Policy. This arrangement must already be in place on or before the date and time the bid is advertised;

9 DEBT COLLECTION POLICY

Objective

To provide procedures and mechanisms to collect all the monies due and payable to Council arising out of the supply of services and annual levies, in order to ensure financial sustainability and delivery of municipal services in the interest of the community.

9.1 DISCONNECTION / RESTRICTION OF SERVICES

- (a) Consumers who are in arrears with their municipal account and who have not made arrangements with the council will have their supply of electricity and water, and other municipal services, suspended, restricted or disconnected.
- (b) Council reserves the right to deny or restrict the sale of electricity to consumers who are in arrears with their rates or other municipal charges.

9.2 RESTORATION OF SERVICES

Upon the liquidation of arrears, or the conclusion of acceptable arrangements for term payment, the service will be reconnected as soon as conveniently possible

9.3 DISCRETION: NEGOTIABLE AMOUNTS

- (a) Discretion in terms of the agreement amounts as per this Policy is delegated to the Chief Financial Officer with the right to sub-delegate.
- (b) Officials with delegated powers may use discretion as a final tool by which decisions can be made in accordance with this Policy.
- (c) At all times, and at all levels, discretion will only be used so as to apply the principles embodied in the Policy and to ensure that some form of payment acceptable to Council is forthcoming from negotiations with the consumer.

9.4 ARRANGEMENTS

Principles for Residential Debtors

- (a) Notwithstanding that all debts should be treated the same, certain categories of debt may be subject to category specific repayment parameters.
- (b) Current charges must be paid in full and cannot be negotiated.
- (c) The consumer may be required to prove levels of income and must agree to a monthly payment towards arrears based on his ability to pay or based on his total liquidity if Council so requires.
- (d) All negotiations with the consumer should strive to result in an agreement that is sustainable and is most beneficial to Council.
- (e) Interest will be charged on arrear rates, sewerage and availability fees at an interest rate of prime + 1% or as determined by Council from time to time.
- (f) Debtors, excluding housing debtors, who default on three occasions in respect of arrangements made, will be denied the privilege of making further arrangements and the full amount becomes due and payable.
- (g) All arrangements should be subject to periodic review.
- (h) All services may be disconnected or restricted and legal action will be taken against consumers as provided for in this Policy and/or such debt may be referred to third party debt collectors, for recovery.

9.5 ARRANGEMENT CRITERIA FOR RESIDENTIAL DEBTORS

All consumers who are in arrears and apply to make arrangements to reschedule their debt will, be obliged to make the following minimum payment requirements at the time of entering into such arrangement:

- current account, plus;
- an initial payment towards arrears with the minimum payment being 10% of the arrear amount and a monthly instalment which will liquidate the arrear amount plus accrued interest thereon within a period of 24 months;
- each following month the consumer will be required to pay:
- current account; plus
- an instalment as determined in (b) above.

In all cases, failure to respond to notices will result in normal credit control procedures and/or legal processes being followed.

9.6 ARRANGEMENT CRITERIA FOR NON-RESIDENTIAL DEBTORS

- (a) Non-residential debtors may make arrangements to liquidate their arrears where it would be financially beneficial to the Council for them to do so.
- (b) The final decision to make these arrangements will rest with the Chief Financial Officer with the authority to sub-delegate.

9.7 LISTING OF DEBTOR WITH CREDIT BUREAU

Where an account rendered to a consumer remains outstanding for more than 90 days

- (a) the defaulting consumer's name may, at the option of the Municipality, be listed with a credit bureau or any other equivalent body as a defaulter; and
- (b) may be handed over to a debt collector or an attorney for collection

9.8 TERMINATION, LIMITATION AND DISCONTINUATION OF SERVICES

- (a) A consumer may terminate an agreement for the provision of services by giving to the Municipality not less than fifteen

calendar days' notice in writing of the consumer's intention to do so.

- (b) The Municipality may, after having given notice, terminate an agreement for services if a consumer has vacated the premises to which such agreement relates.
- (c) The Municipality may, subject to the conditions contained in this Policy, limit or discontinue services provided in terms of this Policy –
 - (i) on failure by the consumer to pay the prescribed tariffs or charges on the date specified and after the final demand referred to in this policy has been issued and there has been no response from the consumer.
 - (ii) on the failure of the consumer to comply with the provisions of any agreement entered into with the Municipality in terms of this Policy.
 - (iii) on failure by the consumer to comply with any other provisions of this policy and after due notice has been given to the consumer.
 - (iv) if the agreement for the provision of services has been terminated and the Municipality has not received an application for subsequent services to the premises after a period of 30 days of such termination, transfer the services to the account of the owner;
 - (v) if the building on the premises to which services were provided has been demolished;
 - (vi) if the consumer has interfered with a limited or discontinued service; or
 - (vii) obstructs the efficient supply of electricity, water or any other municipal services to another customer;
 - (viii) supplies such municipal service to a consumer who is not entitled thereto or permits such service to continue;
 - (ix) causes a situation, which in the opinion of the Municipality is dangerous, or a contravention of relevant legislation;
- (d) The deposit of any defaulter will be adjusted and brought into line with relevant policies of Council.

- (e) The cost of the restriction or disconnection and the reconnection, will be payable as per the tariffs approved by Council.
- (f) The Municipality will not be liable for any damages or claims that may arise from the limitation or discontinuation of services provided in terms of this Section.

9.9 SERVICES NOT RECONNECTED OR REINSTATED AFTER FOUR WEEKS

If services have been terminated or restricted in the case of a property in respect of which the account is in arrear, and the accountholder has not paid such arrears, including the interest raised on such account, or made an acceptable arrangement with the municipal manager for the payment of the arrear account, including the interest raised on such account, within a period of 28 (twenty eight) calendar days after the date of termination or restriction of the service(s) concerned, the municipal manager or the municipality's debt collection agent shall forthwith proceed with legal actions collection and such further action as is deemed necessary.

Such further action shall include if necessary the sale in execution of such property to recover arrear property rates and service charges (if the accountholder is also the owner of the property). All legal expenses incurred by the municipality shall be for the account of the defaulting accountholder.

9.10 NOTICES AND DOCUMENTATION

- (a) An order, notice or other document issued by the Municipality in terms of this Policy shall be deemed to be duly authorised by the Council of the Municipality if signed by the Municipal Manager or by a duly authorised employee of the Council.
- (b) Any notice or other document served on a person by a Municipality in terms of any other legislation is regarded as having been served by;
 - (i) delivering the notice to him/her personally or to his duly authorised agent; or
 - (ii) by delivering the notice at his residence or place of employment to a person apparently not less than sixteen years of age and apparently residing or employed there;
 - (iii) if he has nominated an address for legal purposes, by delivering the notice to such an address; or

- (iv) if he has not nominated an address for legal purposes, delivering it to the address given by him/her in his application for the provision of water services, for the reception of an account for the provision of water services;
 - (v) sending it by pre-paid registered or certified post addressed to his last known address;
 - (vi) in the case of a body corporate, by delivering it to the registered office or the business premises of such a body corporate;
 - (vii) if service cannot be effected in terms of the aforesaid sub-sections by affixing it to the principal door of entry to the premises, or displaying it on a conspicuous place.
- (c) In the case where compliance with a notice is required within a specified number of working days, such period shall be deemed to commence on the date of delivery or sending of such notice.
 - (d) Delivery of a copy of the document shall be deemed to be delivery of the original.

9.11 LEGAL PROCEESS / USE OF ATTORNEYS / USE OF CREDIT BUREAUS

- (a) The Accounting Officer may, when a debtor is in arrears, commence legal process against that debtor, which process could involve final demands, disconnections, restrictions, summonses, judgements, execution of loose assets, garnishee orders and as a last resort, sales in execution of property.
- (b) The Accounting Officer will exercise strict control over this process, to ensure accuracy and legality within it, and will require regular reports on progress from outside parties, be they attorneys or any other collection agents appointed by council.
- (c) Council will establish procedures and codes of conduct where external service providers have been appointed to collect outstanding debtors.
- (d) Garnishee orders, in the case of employed debtors, are preferred to sales in execution, but both are part of Council's system of debt collection procedures.
- (e) All steps in the consumer care and credit control procedure will be recorded for Council's records and for the information of the debtor.

- (f) Individual debtor accounts are protected and are not the subject of public information. However Council may release debtor information to credit bureaus.
- (g) Council may consider the cost effectiveness of the legal process, and will receive reports on relevant matters.
- (h) Council may consider the use of agents as service providers and innovative debt collection methods and products. Cost effectiveness, the willingness of agents to work under appropriate codes of conduct and the success of such agents and products will be part of the agreement Council might conclude with such agents or service providers; and will be closely monitored by Council
- (i) Appropriate measures will be taken to inform consumers what the responsibilities of service providers will be regarding customer care, credit control and debt collection.

10 INDIGENT AND POOR HOUSEHOLD MANAGEMENT POLICY

10.1 The objectives of this policy are to:-

- (a) determine the criteria for qualification of indigent and poor households;
- (b) ensure that the criteria is applied correctly and fairly to all applicants;
- (c) allow the Municipality or its authorised agent to conduct in loco visits to the premises of applicants to verify the actual status of the household;
- (d) allow the Municipality to maintain and publish the register of names and addresses of account holders receiving subsidies;
- (e) ensure the provision of basic services to the community in a sustainable manner within the financial and administrative capacity of the Council; and
- (f) ensure the provision of procedures and guidelines for the subsidisation of basic service charges to indigent households.

10.2 Principles of policy:-

- (a) The administrative integrity of the Municipality must be maintained at all costs. The democratically elected councillors are responsible for making of policy, while it is the responsibility of the Accounting Officer to ensure the execution of this policy;
- (b) All applicants must complete an official application form, which is to be submitted together with the supporting documents as specified in this policy;

10.3 Criteria for indigent or poor households:-

To qualify for a subsidy, a household must comply with the following criteria:

- (a) For an Indigent subsidy the verified gross monthly income of all occupants over 18 years of age may not exceed the sum of two times the amount of state funded social pension and for a Poor household subsidy may not exceed the amount predetermined by Council;
- (b) The average monthly consumption of electricity by the household over the previous four months may not exceed 400kWh;
- (c) The average monthly consumption of water by the household over the previous four months may not exceed 15kl;
- (d) Must be a permanent occupier of the applicable property.
- (e) The registered indigent must be the full-time occupant or owner of the property concerned, and may not own any other property, whether in or out of the municipal area. This includes cases where the occupant rents the property and is a South African Citizen;

10.4 Application for Indigent or Poor household Subsidy:-

The account holder must apply in person at a customer care office of the Municipality on the prescribed application form. The following items must accompany the application:

- (a) The latest municipal account of the household;
- (b) Proof of the account holders identity;
- (c) Proof of income of the total household;
- (d) Sworn statement.

10.5 Local audit (verification)

The Municipality reserves the right to send officials and/or representatives of the Municipality to the household or site of the applicant(s) at any reasonable time, with the aim of carrying out a local verification of the accuracy of the information provided by the applicant(s)

The municipality also reserves the right to contact employers in Mossel Bay to verify whether a person applying for subsidy is employed by them.

10.6 Subsidy

- (a) Indigent subsidies will be funded from the equitable share contribution made from the national government's fiscus and as provided for in the municipal budget.
- (b) Subsidised services may include water, electricity, sewerage, refuse removal and assessment rates.
- (c) If a consumer's consumption or use of the municipal service is less than the subsidised service, the unused portion will not be accrued by the consumer and will not entitle the consumer to cash or a rebate in respect of the unused portion.
- (d) In order to assist the subsidised households, who uses more than the qualifying amount of water and electricity, not to lose their subsidy, these services may be restricted to allow only the use of maximum 15kl water and 400kWh electricity.
- (e) All consumers who qualify for a subsidy must agree to the installation of a prepaid electricity meter and will be placed on restricted service levels in order to limit further escalation of debt. Installation of a pre-paid meter is free of charge for indigent households.
- (f) When a household qualifies for a subsidy for the first time, the arrear account will be taken to council to consider writing off the debt.
- (g) Where a qualifying consumer's account is paid in full at the date of application, or regularly maintains a paid up account after receiving the subsidy, the restriction on service levels will be waived. If the account is cleared due to the arrear debts being written off, the restriction on service levels can only be waived after a period of six months during which the account was paid in full every month and after a written request has been received.

- (h) Where the household qualifies for the subsidy but is not the owner or account holder of the property and the owner cannot be traced, a tenant account can be opened for the occupier without a deposit. If at any stage the situation of this person should change and he is de-registered, a deposit must be paid.
- (i) A subsidised consumer must immediately request deregistration by the Municipality or its authorized agent if his/her circumstances have changed to the extent that he/she no longer meet the criteria.
- (j) A subsidised consumer may at any time request deregistration.
- (k) A list of subsidised consumers will be maintained and audited on a regular basis and the info may be supplied to the general public.

10.7 Water leakages and other problems at Indigent households

Where water leakages occur at indigent households, such leakages must be reported by the occupier in order to be repaired at Councils expense and the cost thereof recovered from the equitable share grant.

10.8 Additional subsidy categories

- (a) Subject to the extent of the equitable share contribution received and affordability levels council may provide, free of charge to consumers, certain basic levels of water and electricity.
- (b) Further rebates may be provided as determined from time to time in council's policies and By-laws.
- (c) The Council adopt the Indigent Management Policy which shall provide for the procedures and guidelines for the provision of indigent benefits to indigent households in its municipal area.

11 IRRECOVERABLE DEBT

The Municipal Council may, on recommendation from the Municipal Manager, or any duly delegated official, write off any debt or portion thereof, provided that the Municipal Council is satisfied that the debt or portion thereof is irrecoverable or that it will be in the best interest of the municipality to accept part payment of the debt in full and final settlement.

The Executive Mayor may recommend to the municipal council that any outstanding debt or portion thereof be written off, if in his/her opinion it would be in the best interest of the municipality, and that the writing off of the debt will not be contrary to the provisions of the Local Government: Municipal Finance Management Act, No. 56 of 2003.

The Executive Mayor and Municipal Manager also have the right to authorise write off, of debt if the amount falls within their delegated power.

11.1 Debt will be regarded as irrecoverable if:

The Accounting Officer has ensured that all avenues were utilized to collect the arrear debt.

Circumstances whereby a municipal Council may validate the termination of debt collection procedures as contemplated in section 109(2) of the Municipal Systems Act:

- (a) All reasonable notifications and cost effective measures to recover a specific outstanding amount have been exhausted; or
- (b) If the amount to be recovered is too small to warrant further endeavours to collect it; or
- (c) The cost to recover the debt does not warrant further action, i.e. to summons in another country; or
- (d) Inactive accounts where all the necessary steps have been taken with no success and/or the debtor has no assets.
- (e) The amount outstanding is the residue after payment of a dividend in the rand from an insolvent estate, sequestration, liquidation; or
- (f) A deceased estate has no liquid assets to cover the outstanding amount; or
- (g) Poor household with no liquid assets (nulla bona) to cover the outstanding debt; or
- (h) It has been proven that the debt has prescribed; or
- (i) The consumer is untraceable or cannot be identified so as to proceed with further action; or
- (j) It is impossible to prove the debt outstanding; or
- (k) The outstanding amount is due to an administrative error by Council.
- (l) If the debtor qualifies as an indigent or poor household and are receiving a subsidy;
- (m) Clients in correctional care or clients who are imprisoned and there is no way of recovering the debt.

- (n) Water leakages resulting in high water levies at registered indigent or poor households.

11.2 Criteria for the determination of the recoverability or non-recoverability of debt

- (a) All cases with the following classification “summons, judgment or execution” should be tested prior to the taking of action, with regard to the following:
 - (i) Asset’s Survey. To undertake a home visit to make a survey of the type of house, its contents and other assets like vehicles registered in the name of the account holder as well as the combined income of the household. The result of this survey will determine whether further action is to be taken.
 - (ii) Consumption. If a consumer has consumption of an average of more than 400kWh of electricity plus 15kl of water taken over a period of 4 months, these consumption point to the ability of the person to pay or to make an arrangement.
- (b) If the survey however reveals that the debt is still not recoverable after all necessary steps has been taken, it should be tabled together with the “write off compliance report” for consideration by Council to write off the debts.

12 OFFENCES AND PENALTIES

- (a) The Council acknowledges that, in terms of Section 119 of the Local Government: Municipal Systems Act 2000 it is an offence for any person who-
 - (i) fails to give the access required by a duly authorised representative of the municipality in terms of this policy as refers to in clause 8.17 above;
 - (ii) obstructs or hinders a duly authorised representative of the municipality in the exercise of his or her powers or performance of functions or duties in terms of this policy;
 - (iii) unlawfully uses or interferes with municipal equipment or the consumption of services supplied to any customer;
 - (iv) tampers with or breaks any seal on a meter or on any equipment belonging to the municipality, or causes a meter not to register properly the service used;

- (v) fails, or refuses, to give a duly authorised representative of the municipality such information as he or she may reasonably require for the purpose of exercising or performing his or her powers or functions in terms of this policy, or gives such representative false or misleading information, knowing it to be false or misleading; or
 - (vi) contravenes, or fails to comply with, a provision of this policy, shall be guilty of an offence.
- (b) Upon conviction in a court, an offender shall be liable for a fine not less than the cost of repairing the damage or any such cost determined by the municipality, or to imprisonment for a period not exceeding 12 (twelve) months, or both such a fine and imprisonment, and may be charged for consumption, as determined by the chief financial officer, and based on average monthly consumption, or as determined by resolution of the municipality from time to time.

13 TAMPERING POLICY

13.1 Objective

- (a) Section 97(1) (h) of the Act stipulates that a municipality's Credit Control and Debt Collection Policy must provide for matters relating to unauthorised consumption of services, theft and damages.
- (b) The objective of this Policy is to provide in this policy an extension of Credit Control and Debt Collection Policy for the matters referred to in that section.

13.2 Implementing Authority:

The Accounting Officer must implement and enforce this policy and any by-laws enacted to give effect to this policy.

13.3 Unauthorised use of property of the Council

- (a) No one may tamper with any municipal equipment or property.
- (b) An authorised officer must inspect the equipment and property of the municipality when he or she suspects tampering.
- (c) that any illegal connections were attached to such equipment or property, or
- (d) that any unauthorised consumption or use of services is taking place, or

- (e) any theft of such equipment or property, or
- (f) any damage to such equipment or property.

13.4 Municipality's right of access to premises

In terms of section 101 of the Act the occupier of premises in a municipality must give an authorised officer access at all reasonable hours to the premises in order to read, inspect, repair; any meter or service connection for reticulation, or to stop or restrict the provision of any service.

13.5 Power to restrict or terminate supply of services

- (a) Where the municipality has suffered any loss or damage as a result of any act contemplated in paragraph 13.3 a penalty equal to the amount of damages or loss may be imposed on the occupier of the premises concerned.
- (b) The occupier must be notified of the amount of damage or loss by means of a notice which is hand delivered, or sent per mail, to the latest recorded address of the occupier, and such notice must also stipulate the date on or before which such amount must be paid to the municipality.
- (c) The Council may in addition to the steps contemplated in paragraph (2) limit or discontinue the supply of water and electricity in terms of the prescribed disconnection procedures or discontinue any other service to any premises.
- (d) The Council may hand deliver or send per mail to the latest recorded address of the consumer a discontinuation notice informing such consumer –
 - (i) that the provision of the service will be, or has been discontinued on the date stated on the discontinuation notice, and
 - (ii) of the steps which can be taken to have the service reconnected.
- (e) The council shall reconnect or restore full levels of supply of any of the restricted or discontinued municipal services only after the full amount of the penalty, including the costs of such disconnection and reconnection, if any, have been paid in full, or any other relevant condition or conditions of the Council's credit control policy as it may deem fit have been complied with.
- (f) The right of the Council or any duty appointed agent to limit or discontinue water to any premises or customer, shall be subject

to the provisions of sections 3 and 4 of the Water Service Act 1997 (Act 108 of 1997).

13.6 Illegal reconnections and/or tampering

The Accounting Officer shall, as soon as it comes to the notice of the Accounting Officer that any terminated or restricted service has been irregularly reconnected or reinstated, institute one, some or all of the following enforcement actions;

- (a) disconnect or restrict such service(s),
- (b) permanently remove such service(s),
- (c) require pre-payment technology to be installed,
- (d) not reinstate such service(s) until the arrear account, including the interest raised on such amount, the charges for the notice sent in terms of paragraph 1 and the charges for both the original and subsequent reconnection or reinstatement of the service(s) and the revised deposit and penalty have been paid in full.
- (e) laying criminal charges with the police,
- (f) cancel the contract.

All indigent households shall be visited by a person or firm delegated by council on a regular basis to investigate tampering and illegal connection cases and or to inspect the status of meters connections and restrictions and/or flow limiters.

14 PUBLICATION OF POLICY

The Municipal Manager shall, within 14 days from the date of adoption of this Policy by Council, by public notice draw the attention of the public to its broad contents and method of application.



CASH MANAGEMENT AND INVESTMENT POLICY

DOCUMENT AND VERSION CONTROL

Version: **Revision 7**

Date: **March 2013**

Summary: This document describes Cash Management and Investments that will be applicable to the Mossel Bay Municipality, with effect from **01 July 2013**

Signature: _____

Date: _____

Municipal Manager
(Accounting Officer)

Signature: _____

Date: _____

Executive Mayor

Contents

1. INTRODUCTION
2. SCOPE OF THE POLICY
3. OBJECTIVES OF THE POLICY
4. DUE CARE
5. DELEGATION OF AUTHORITY
6. MANAGEMENT AND INTERNAL CONTROL PROCEDURES
7. CASH MANAGEMENT
 - 7.1 BANK ACCOUNT ADMINISTRATION
 - 7.2 RECEIPTING MANAGEMENT
 - 7.3 EXPENDITURE MANAGEMENT
 - 7.4 WITHDRAWALS
 - 7.5 DEBT MANAGEMENT
 - 7.6 CASH – FLOW BUDGET
 - 7.7 WORKING CAPITAL MANAGEMENT
 - 7.8 CASH PROCEDURES
8. INVESTMENTS
 - 8.1 INVESTMENT MANAGEMENT
 - 8.2 INVESTMENT ETHICS
 - 8.3 INVESTMENT OBJECTIVES
 - 8.4 TYPES OF INVESTMENT ACCOUNTS
 - 8.5 APPROVED INVESTMENTS
 - 8.6 QUALIFYING INSTITUTIONS
 - 8.7 INVESTMENT DIVERSIFICATION
 - 8.8 COMPETITIVE SELECTION OF BIDS OR OFFERS
 - 8.9 CALL AND FIXED DEPOSIT PROCEDURES
 - 8.10 COMMISSIONS OR COSTS
 - 8.11 PERFORMANCE
 - 8.12 FORBIDDEN ACTIVITIES
 - 8.13 REPORTING
9. REVIEW OF THE POLICY

CASH MANAGEMENT AND INVESTMENT POLICY FOR THE MOSSSELBAY MUNICIPALITY

1. INTRODUCTION

- 1.1 In terms of the Local Government: Municipal Finance Management Act, 2003 (Act No.56 of 2003) (The Act), the municipality must establish an appropriate and effective cash management and investment policy with the implementation date being 1 July 2004 – refer to Appendix “A”.
- 1.2 Further, the Minister of Finance urged all Municipalities, in Government Gazette 27431 of 1 April 2005, to prepare for implementing proposed new regulations immediately – refer to Appendix “B”.
- 1.3 Due to the delay in the promulgation of the regulations and the fact that the municipality must have an investment policy consistent with the abovementioned Act as well as the permission to implement the draft regulations, this policy, which complies with the requirements of the Act as well as the draft regulations, was prepared.
- 1.4 The Mossel Bay Municipal Council considered and approved the underlying policy as its “Cash Management and Investment Policy” to which all functionaries of the municipality and Municipal Entities involved in cash management and investments must comply.

2. SCOPE OF THE POLICY

In order to ensure sound and sustainable management of the cash resources of the municipality this policy addresses all principles and processes involved in cash management and investments and includes:

- 2.1 The objectives of the policy;
- 2.2 Due care;
- 2.3 Delegation of authority;
- 2.4 Management and internal control procedures;
- 2.5 Cash Management;
- 2.6 Investments; and
- 2.7 Review of the policy.

3. OBJECTIVES OF THE POLICY

The objectives of the policy are to -

- 3.1 Sketch the general framework within which the municipality should invest and managed funds;
- 3.2 Ensure compliance with all legislation governing the investment of funds;
- 3.3 Maintain adequate liquidity to meet cash flow needs;
- 3.4 Ensure diversification of permitted investments;
- 3.5 Ensure optimal performance with the least possible risk, in managing and investing the cash resources of the municipality; and
- 3.6 Ensure transparency, accountability and appropriate lines of responsibility in the process.

4. DUE CARE

- 4.1 Each functionary in the cash management and investment process must do so with such judgment and care, under the prevailing circumstances, as a person of prudence, discretion and intelligence would exercise in the management of his or her own affairs and with his or her primary regard being to the probable safety of his or her own capital, in the second instance to his or her liquidity needs and lastly to the probable income derived.
- 4.2 Officials entrusted with investment and management of funds, have a responsibility and are accountable to the community to exercise due care when investing funds.
- 4.3 Speculation may not be undertaken in any of the processes.

5. DELEGATION OF AUTHORITY

- 5.1 The management of all the cash resources of the municipality is the responsibility of the Municipal Manager, as Accounting Officer, who must, for the proper application of this policy, develop an appropriate system of delegation that will both maximise administrative and operational efficiency and provide adequate checks and balances in the management of the cash resources.
- 5.2 The Chief Financial Officer, as designated in writing by the Accounting Officer, must advise the Accounting Officer on the exercise of the powers and duties with regards to this policy and must assist the Accounting Officer in the administration of the cash resources, the bank accounts and the investment accounts. The Chief Financial Officer may not sub – delegate the duty to assist the Accounting Officer in the administration of the municipality’s bank and investment accounts.
- 5.3 The delegation to withdraw money from the municipality’s bank or investment accounts may only be given to the Chief Financial Officer or any other senior financial officer as determined, in writing, by the Accounting Officer and of which a copy, signed by the Accounting Officer, must be kept with the official set of delegations of the municipality.
- 5.4 The Accounting Officer may not delegate any power or duty in the administration of the municipality’s cash resources to a political structure or councillor and no councillor is allowed to interfere or attempts to interfere in the management of the municipality’s cash resources.
- 5.5 Any delegation by the Accounting Officer in terms of this policy:
- 5.5.1 Must be in writing;
 - 5.5.2 Is subject to any limitations and conditions as the Accounting Officer may impose;
 - 5.5.3 May either be to a specific individual or to the holder of a specific post in the municipality and may not be to a committee of officials; and
 - 5.5.4 Does not divest the Accounting Officer of the responsibility concerning the exercise of the delegated power or the performance of the delegated duty.
- 5.6 The Accounting Officer may confirm, vary or revoke any decisions taken in consequence of a delegation or sub – delegation in terms of this policy, but no such variation or revocation of a decision may detract from any rights that may have accrued as a result of the decision.
- 5.7 For the application of this policy any referral to “Accounting Officer” also means “Any other person acting under a delegated power or performs a function delegated by the Accounting Officer” in terms of paragraph 5 of this document.

6. MANAGEMENT AND INTERNAL CONTROL PROCEDURES

- 6.1 The Accounting Officer, assisted by the Chief Financial Officer, must take all reasonable steps to ensure:
- 6.1.1 That the municipality's available working capital is managed effectively and economically in terms of the prescribed cash management and investment framework;
 - 6.1.2 That the municipality has and maintains a management, accounting and information system that accounts for all bank and investment accounts, receipting, withdrawals, cash management and investment transactions;
 - 6.1.3 That, in the case of investments, such investments are valued in accordance with GRAP guidelines and standards; and
 - 6.1.4 That the municipality has and maintains a system of internal control over its bank and investment accounts, receipting, withdrawals, cash management and investment transactions.
- 6.2 The internal control procedures involve the Internal Audit Activity and the Auditor General reviewing and testing the systems of the Investment Department on a regular basis. In order to prevent losses arising from fraud, misrepresentations, error, conflict of interest or imprudent action, a system of internal controls governs the administration and management of the investment and cash management portfolios.
- 6.3 Controls deemed most important include –
- 6.3.1 Control of collusion, separation of duties;
 - 6.3.2 Custodial safekeeping;
 - 6.3.3 Clear delegation of duties;
 - 6.3.4 Written confirmation of telephonic transactions;
 - 6.3.5 Minimising the number of authorised investment officials;
 - 6.3.6 Checking and verification by senior officials of all investment
 - 6.3.7 Documentation of transactions and strategies;
 - 6.3.8 Code of ethics and standards;
 - 6.3.9 Strict adherence to Investment Framework Policy and Guidelines;
 - 6.3.10 Limits placed on investments by the various officials;
 - 6.3.11 Procedures manuals;
 - 6.3.12 Electronic Funds Transfer limits and a detailed procedure manual for the system; and
 - 6.3.13 Regular reporting to Committee of all investments.

7. CASH MANAGEMENT

7.1 BANK ACCOUNT ADMINISTRATION

- 7.1.1 The Accounting Officer or delegated nominee is responsible for the administration of the municipality's bank accounts including the opening of the bank accounts, the designation of the primary bank account and all banking and withdrawal procedures. The bank account may only be managed in accordance with any auditing requirements as well as any legal requirements including as prescribed in the Local Government: Municipal Finance Management Act, 2003 and in particular Chapter 3 of the Act as well as section 64 of the Act.
- 7.1.2 The Accounting Officer may delegate the duties attached to the administration of the bank accounts as per paragraph 5 of this policy.
- 7.1.3 The Accounting Officer, in conjunction with the Chief Financial Officer (CFO), is responsible for the effective and efficient management of the council funding, namely-
 - 7.1.3.1 The municipality must open at least one bank account in the name of the municipality;
 - 7.1.3.2 The municipality may not open a bank account –
 - 7.1.3.2.1 abroad;
 - 7.1.3.2.2 with an institution not registered as a bank in terms of the Banks Act, 1990 (Act 94 of 1990); or
 - 7.1.3.2.3 otherwise in the name of the municipality.
 - 7.1.3.3 ensure that its funding always has sufficient money for appropriated expenditure and direct charges to meet the progressive cash flow requirements.
- 7.1.4 Bank account requirements, guidelines and regulations in terms of sections 7, 8, 9, 10 and 11 of the MFMA are adhered to.
- 7.1.5 Ensure that the Municipality accounts daily for the cash movements of all bank accounts in the financial records.
- 7.1.6 The Accounting Officer, in conjunction with the CFO are responsible for establishing systems, procedures, processes and training and awareness programmes to ensure efficient and effective banking and cash management for the treasury and budget offices.
- 7.1.7 Sound cash management would include -
 - 7.1.7.1 collecting revenue when it is due and banking it promptly;
 - 7.1.7.2 making payments, including transfers, no earlier than necessary, with due regard for efficient, effective and economical programme delivery and the municipality's normal terms for account payments;

- 7.1.7.3 avoiding prepayments for goods or services (i.e. payments in advance of the receipt of the goods or services), unless required by the contractual arrangements with the supplier;
- 7.1.7.4 accepting discounts to effect early payment only when the payment has been included in the monthly cash flow estimates and is in accordance with the municipality's normal terms for account payments;
- 7.1.7.5 pursuing debtors with appropriate sensitivity and rigour to ensure that amounts receivable by the municipality are collected and banked promptly;
- 7.1.7.6 accurately forecasting the municipality's cash flow requirements so that the National Treasury can optimise its central cash management responsibilities on behalf of the government;
- 7.1.7.7 timing the in and outflow of cash;
- 7.1.7.8 recognising the time value of money, i.e. economically, efficiently and effectively managing cash;
- 7.1.7.9 taking any other action that avoids locking up money unnecessarily and inefficiently, such as managing inventories to the minimum level necessary for efficient and effective programme delivery, and selling surplus or under-utilised assets in terms of the asset management policy;
- 7.1.7.10 performing bank reconciliation on a daily basis to detect any unauthorised entries;
- 7.1.7.11 ensuring that dishonoured cheques are followed up immediately; and
- 7.1.7.12 separation of duties to minimise the incidence of fraud.
- 7.1.8 Private money, private bank accounts and cashing private Cheques is prohibited.
- 7.1.9 Delegated authority by the Directors of departments must assign authority in writing to officials to approve warrant vouchers, cheques or electronic payments.
- 7.1.10 Only authorised officials may sign cheques and must initial the counterfoils.
- 7.1.11 All cheques must be crossed "NOT TRANSFERABLE" between parallel lines. The cancellation of crossings is not permitted.
- 7.1.12 When an issued cheque is lost, stolen or damaged, an instruction to stop payment must immediately be issued to the responsible bank. Once confirmation has been received that the cheque was stopped, the transaction must be reversed and a new cheque issued and accounted for.
- 7.1.13 Deposit all money received into the bank account(s) promptly and in accordance with the MFMA, Chapter 3.
- 7.1.14 Withdrawals from bank account(s) should be completed in terms of the MFMA, Section 11.
- 7.1.15 Designate and advise National Treasury (NT) in writing of details of the primary bank account, or any change in the primary bank account.

- 7.1.16 In cases where a municipality has more than one bank account, ensure that only the municipal manager or Chief Financial Officer (CFO) is delegated authority to withdraw funds from the primary bank account.
- 7.1.17 Check to ensure that all relief, charitable and trust accounts are set up in the name of the municipality and are administered by the Accounting Officer.
- 7.1.18 Deposit all money received for relief, charitable and trust accounts into the correct account, and make withdrawals from those accounts only for the purposes for which the fund was established and where appropriately authorised by the municipal manager in terms of the MFMA.
- 7.1.19 Notify National Treasury (NT) of occasions when the bank account(s) of the municipality show an (consolidated) overdraft position for a period exceeding a prescribed period, and provide details of the amount, the reasons for the overdraft and the steps taken to correct the matter.
- 7.1.20 Table in council a consolidated report of withdrawals each quarter, and submit a copy of the consolidated report to the Provincial Treasury and Office of the Auditor General.
- 7.1.21 Submit to Provincial Treasury and the Office of the Auditor General written details of new bank accounts when opened, and all bank accounts each year.

7.2 RECEIPTING MANAGEMENT

- 7.2.1 The Accounting Officer is responsible for the administration of all receipting procedures and must take all reasonable steps to ensure receipting is being managed in accordance with any auditing requirements as well as any legal requirements including as prescribed in the Local Government: Municipal Finance Management Act, 2003 and in particular Section 64 of the Act.
- 7.2.2 The Accounting Officer may delegate the duties attached to receipting as per paragraph 5 of this policy.

7.3 EXPENDITURE MANAGEMENT

- 7.3.1 The Accounting Officer is responsible for the administration of all expenditure procedures and must take all reasonable steps to ensure expenditure is being managed in accordance with any auditing requirements as well as any legal requirements including as prescribed in the Local Government: Municipal Finance Management Act, 2003 and in particular Section 65 of the Act, giving due consideration to Section 11 of the Act.
- 7.3.2 The Accounting Officer may delegate the duties attached to expenditure as per paragraph 5 of this policy.

7.4 WITHDRAWALS

- 7.4.1 The Accounting Officer is responsible for the administration of all withdrawals procedures and must take all reasonable steps to ensure withdrawals are being managed in accordance with any auditing requirements as well as any legal requirements including as prescribed in the Local Government: Municipal Finance Management Act, 2003 and in particular Section 11 of the Act.
- 7.4.2 The Accounting Officer may delegate the duties attached to withdrawals as per paragraph 5 of this policy.

7.5 DEBT MANAGEMENT

- 7.5.1 In order to ensure adequate cash – flow the municipality may incur short – or long-term debt, provided that the Council approves all debt agreements, the Mayor must sign the resolutions approving the debt agreements and the Accounting Officer signed the debt agreements.
- 7.5.2 The municipality is, in terms of Section 46(5) of the Local Government: Municipal Finance Management Act, 2003, allowed refinancing its long – term debt for the purpose of saving on the cost of debt. The Accounting Officer must, for this purpose, at least annually and as part of the budget process evaluate and report to the Council on the cost of existing debt and whether re-financing such debt will be beneficial to the municipality. As part of the evaluation the Accounting Officer must determine the types of repayments and whether bullet payments at the end of the debt period and the reasonably determined nett cost thereof will not be more beneficial to the Council if the repayments are invested in sinking funds and the reasonable projected yield on the investments are being brought into account.
- 7.5.3 The Accounting Officer is responsible for the administration of all debt procedures and must take all reasonable steps to ensure debt is being managed in accordance with any auditing requirements as well as any legal requirements including as prescribed in the Local Government: Municipal Finance Management Act, 2003 and in particular Chapter 6 of the Act.
- 7.5.4 The Accounting Officer may delegate the duties attached to debt management as per paragraph 5 of this policy.

7.6 CASH – FLOW BUDGET

- 7.6.1 In order to ensure that the municipality has sufficient cash available to comply with the municipality's commitments to its lenders, creditors, statutory payments and any other commitments, it is necessary to annually compile and submit to Council, as part of the budget documentation, a cash-flow projection for the budget year by revenue-source, broken down per month.

7.7 WORKING CAPITAL MANAGEMENT

- 7.7.1 The Accounting Officer must take all reasonable steps to ensure that the municipality obtains maximum performance on its assets and for this purpose the working capital of the municipality must as far as possible be managed to the maximum benefit of the municipality.
- 7.7.2 An acceptable level for the Bad Debt Reserve is 2:1 or better and the Accounting Officer must take all reasonable steps to ensure that the level is being maintained. In calculating the level, outstanding debtors for a period longer than 90 days as well as any unutilised conditional grants and allocations must be deducted from the current assets and liabilities and inventories must be brought into account at the lower of cost and nett realisable value. The exercise to provide for a sufficient level of working capital must be done as part of the budget process in order to budget accordingly. Inventory levels for own use, must be kept as low as possible, creditors must be paid within 30 days of date of receipt of invoice or statement, whichever is the latest or applicable but as late as possible but with due regards to possible discounts on offer and all steps, consistent with the Council's Credit Control and Debt Collection Policy, must be taken to recover moneys due to the municipality.
- 7.7.3 The Accounting Officer must, as part of the monthly reporting to the Mayor within 10 working days of the end of each month, report on:
- 7.7.3.1.1 The combined nett balance of the bank and investment accounts of the municipality excluding any balances of unutilised conditional grants, trust moneys kept in accordance with trust deeds, Sinking Fund Investments made in accordance with any loan- or other agreements with investors/lenders, other conditional funds for which moneys were received in accordance with Section 12 of the Act, Debt Guarantee Reserve Funds and other cash- backed funds for which spending authority must be obtained from other persons or spheres of government.
 - 7.7.3.1.2 Whether all commitments and accounts had and can be paid on time from the nett balance above and nett realisable accounts receivable.

- 7.7.3.1.3 Whether there is a nett outflow of cash not in accordance with the cash-flow budget.
 - 7.7.3.1.4 Whether all of the above might cause a financial problem on which the Mayor must act in accordance with the provisions of the Act.
- 7.7.4 The Mayor must, within 30 days of the end of each quarter, report to the municipal council on the above, and, in the case of identifying a financial problem, promptly inform the council and act in accordance with the provisions of the Act.

7.8 CASH PROCEDURES

- 7.8.1 Payments received at the Municipal Cashiers, Traffic and Amenities / Resorts **and Municipal Court.**
- 7.8.1.1 Internal Controls:
 - 7.8.1.1.1 Segregation of duties (Cashier and Banker);
 - 7.8.1.1.2 Rotation and switching of Cashiers, must be preceded by a cash up procedure (including the float on hand)
 - 7.8.1.1.3 Cash float values should be recorded;
 - 7.8.1.1.4 Cash floats should be periodically reviewed and should be sample checked on a daily basis;
 - 7.8.1.1.5 Shortages and surpluses in cash should be recorded.
 - 7.8.1.2 Issuing of Receipts:
 - 7.8.1.2.1 All payments (including payments received in the mail) should be accompanied by a computer generated receipt.
 - 7.8.1.2.2 Receipts numbers should be sequential and missing sequences should be accounted for.
 - 7.8.1.2.3 Original receipts must be given to the customer.
 - 7.8.1.2.4 A duplicate computer generated receipt should be printed for the audit and paper trail purposes.
 - 7.8.1.2.5 The following should appear on a computer generated receipt –
 - 7.8.1.2.5.1 Date on which the receipt was issued;
 - 7.8.1.2.5.2 Amount for which the receipt was issued;
 - 7.8.1.2.5.3 Cashier responsible for issuing the receipt;
 - 7.8.1.2.5.4 Vote or Account to which the payment is to be credited;
 - 7.8.1.2.5.5 Type of payment transaction (cash, cheque, debit order, etc.); and
 - 7.8.1.2.5.6 Computer generated receipt number.

7.8.1.3 Cancellation of Receipts:

- 7.8.1.3.1 Receipts that are cancelled are to be clearly marked with cancelled written across the face of the receipt.
- 7.8.1.3.2 Cancelled receipts are to include the original receipt (attached to transaction report).
- 7.8.1.3.3 Reasons for the cancellation are to be marked on the cancellation summary and should include the signatures of the cashier and banker / senior cashier.
- 7.8.1.3.4 The transaction trail for the Cashier for the day should be reconciled to the number of cancelled receipts on hand.

7.8.1.4 Cash Balancing:

- 7.8.1.4.1 The deposit bags must be collected by no later than 10h00 on every business day. The Senior Cashier must report any problems experienced in this regard to the Accountant immediately.
- 7.8.1.4.2 Cash on hand should be counted and the cash float should be removed before balancing to the computer records for the receipts of the day, for a given cashier.
- 7.8.1.4.3 Cash received for the day is keyed into the computer system for each note and coin denomination and for cheques, **Debit or Credit Cards** and postal orders.
- 7.8.1.4.4 Balancing of the cash on hand to the computer records must be performed by means of reconciliation before closing of offices everyday.
- 7.8.1.4.5 The Senior Cashier is responsible for ensuring that the records balance.
- 7.8.1.4.6 Shortages must be paid in within 24 hours by the Cashier and surpluses are immediately receipted into the cashier surplus vote.
- 7.8.1.4.7 The Senior Cashier amends the cash received on the computer printout and the correct totals are banked.
- 7.8.1.4.8 Cashiers bank deposit is checked by the Senior Cashier and placed in the deposit bag; the deposit bag is sealed under supervision of the Senior Cashier, before close of day.
- 7.8.1.4.9 Bank deposits are locked in the safe of the senior Cashier for collection by the security firm, the following day.
- 7.8.1.4.10 The Cashiers float is locked away in the other save.
- 7.8.1.4.11 Daily day end cash-up procedures must be completed before the Cashier and Senior Cashier may leave the municipal premises.

The number on the deposit bag is recorded in the cash register.

7.8.1.4.12 The Security firm responsible for lifting and banking the municipal takings records the bag number in their records and the Senior Cashier and the Security firm representative sign the documentation as receipt of the takings from the Municipality to the Security firm for banking purposes.

7.8.1.4.13 All the documentation of a cashier for each day, including daily summary sheet, cancelled receipts, signed cancellation form, **Security Company receipt [canister deposit slips]**, stamped bank deposit slip, etc. must be kept together in a file for audit purposes. This file may only be taken out of the Senior Cashiers office after signing a register with the necessary motivation.

7.8.1.4.14 All Cashiers takings must be entered into a cash register daily and the Senior Cashier and Accountant must sign it. This register or copies of it must be used for reconciliation done by other departments.

7.8.1.4.15 As the cashier is responsible for the cash he/she must at all times ensure that the cash is his/her possession is safely locked away.

7.8.1.4.16 No person other than the cashier, Snr cashier or accountant is allowed in the cashier cubicle.

7.8.1.5 Deposit Books for Municipal Takings:

7.8.1.5.1 The deposit book serves as an agreement between the municipality and the bank of the funds forwarded to the bank for deposit purposes, into the appropriately defined municipal banking account.

7.8.1.5.2 Completion of deposit slips (in ink), by the Cashier, must be appropriate, comprehensive and accurate.

7.8.1.5.3 The deposit book sheets are in triplicate –

7.8.1.5.3.1 Original for the bank;

7.8.1.5.3.2 Copy 1 for the Cashier; and

7.8.1.5.3.3 Copy 2 fast copy (book).

7.8.1.5.4 The original and copy of the deposit books are forwarded to the bank for stamping purposes.

7.8.1.5.5 On return from the bank the stamped deposit slips are reviewed by the Senior Cashier to follow-up on any discrepancies.

7.8.1.5.6 The stamped deposit slips are attached to each of the cashier's daily summary sheets.

7.8.2 Other Payment Methods

These relate to other payment mediums such as internet banking, direct deposits, ACB's, **[Post Office] Pay@** Transactions, Pick 'n Pay, Easi Pay, etc.

7.8.2.1 Direct Deposits:

7.8.2.1.1 These transactions are handled by the Senior Clerk: Finance.

7.8.2.1.2 A summary is prepared and the sundry transactions are captured into the receipting system by a Cashier.

7.8.2.1.3 Balancing between the Senior Clerk: Finance summary and the cashier transactions summary is completed.

7.8.2.2 Third Party (Easi Pay / Pick 'n Pay, **Pay City and Pay@ [and Post Office]**) Transactions:

7.8.2.2.1 All payments are handled by the Accountant by means of an internet download and transfer to the Promun System.

7.8.2.2.2 The Senior Clerk within the Financial Information Section transfers the payments received from the third parties to the Debtors System.

7.8.2.2.3 Balancing of the third party transaction totals to the Bank totals received by the Accountant is completed by the Senior Clerk who completes the cashbook reconciliation.

7.8.2.2.4 Variances are followed up by the Senior Clerk – Financial Information Section.

7.8.2.2.5 The serial numbers of receipt transfers from the institutions must be checked on a daily basis by accountant to ensure that all receipts/deposits are transferred to the Municipality on a daily basis. These serial numbers must be recorded by the accountant and any discrepancies must be followed up on a daily basis by the accountant.

7.8.2.3 Cheque Deposit Box:

7.8.2.3.1 The Senior Clerk empties the cheque deposit box daily.

7.8.2.3.2 A register of all cheques received are written up by the Senior Clerk.

7.8.2.3.3 The register includes the following details –

7.8.2.3.3.1 Client name

7.8.2.3.3.2 Cheque number

- 7.8.2.3.3.3 Amount
- 7.8.2.3.3.4 Account holders name
- 7.8.2.3.3.5 Date of cheque
- 7.8.2.3.3.6 Date cheque was received
- 7.8.2.3.3.7 Receipt number (completed by the cashier upon receiving the funding)

7.8.2.3.4 Periodically and on a sample basis the cheque register is reviewed by the Accountant of the section to ensure accuracy and allocation was correct and to verify that the register is appropriately updated with the receipt number allocated to the transaction.

7.8.2.4 Mailed Cheques:

- 7.8.2.4.1 Similar to the process above the Records / Archiving section keep a register of all cheques received.
- 7.8.2.4.2 Mail is opened by two persons and the register of cheques is written up.
- 7.8.2.4.3 The Records / Archiving Section deliver the register and cheques to the Income Section for receipting and capturing.
- 7.8.2.4.4 The Cashier upon receipting records the receipt number in the register.
- 7.8.2.4.5 The Banker / Senior Cashier and Accountant of the section review the register to ensure accuracy and allocation was correct and to verify that the register is appropriately updated with the receipt number allocated for the transaction.

7.8.2.5 Legal Tender:

According to the South African Reserve Bank Act Number 90 of 1989 a Legal Tender refers to banknotes or coin that may be legally offered in payment of an obligation and that a creditor is obliged to accept.

Any amount in banknotes may be offered for payment. In the case of coin, the acceptable amount per individual transactions, is equal to the total amount, not exceeding the following:

- fifty rand, where coin of the denomination of one rand or higher are so tendered;
- five rand, where coin of denominations of ten cents up to and including fifty cents are so tendered;
- fifty cents, where coin of the denomination of five cents or less are so tendered; and

- the value of each coin so tendered shall be equal to the amount specified on that coin.

8. INVESTMENTS

8.1 INVESTMENT MANAGEMENT

- 8.1.1 The Accounting Officer is responsible for the administration of all investment procedures and must take all reasonable steps to ensure investments are being managed in accordance with any auditing requirements as well as any legal requirements including as prescribed in the Local Government: Municipal Finance Management Act, 2003 and in particular Section 13 of the Act.
- 8.1.2 The Accounting Officer may delegate the duties attached to investments as per paragraph 5 of this policy.
- 8.1.3 In order to ensure that the Accounting Officer or any person delegated in terms of paragraph 5 complies with this policy in terms of investments and to capacitate the municipality further, the Accounting Officer may contract an Investment Manager who is a natural person or legal entity that is a portfolio manager registered in terms of the Financial Markets Control Act (Act No. 55 of 1989) and Stock Exchanges Control Act (Act No. 1 of 1985). The Investment Manager must advise the Accounting Officer or delegated officials on investments and may manage investments on the municipality's behalf, subject to any conditions and controls the Accounting Officer may determine, examples this investment and cash management policy.

8.2 INVESTMENT ETHICS

- 8.2.1 All functionaries in the investment management process must act with fidelity, honesty, integrity and in the best interest of the municipality and must seek, within the spheres of influence of the functionaries, to prevent any prejudice to the investments of the municipality.
- 8.2.2 No functionaries in the investment management process may use their position or privileges of, or confidential information obtained as, functionary in the process for personal gain or to improperly benefit another person. Interest rates quoted by one institution should never be disclosed to another.
- 8.2.3 No person contracted by the municipality for the purpose of investments or no person submitting quotes, bids or any other means of competitive submissions may, either directly or through a representative or intermediary promise, offer or grant any reward, gift, sponsorships, loan, bursary, favour or hospitality to
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- 8.2.3.1 any official, spouse or close family member of such official or spouse; and
- 8.2.3.2 any councillor, spouse or close family member of such councillor or spouse.
- 8.2.4 The Accounting Officer must promptly report to the Mayor and National Treasury any alleged contravention of the above and may make recommendations as to whether the alleged offending party should be listed on the National Treasury's database of persons prohibited from doing business with the public sector. Any such report by the Accounting Officer must give full details of the alleged breach and a written response from the alleged offending party, as well as proof that the alleged offending party received the allegations in writing and were given at least 7 (seven) working days to respond, in writing, to the allegations.
- 8.2.5 Any sponsorship promised, offered or granted to the municipality must promptly be disclosed to the National Treasury.
- 8.2.6 Investments by a municipality or municipal entity, or by an investment manager on behalf of a municipality –
 - 8.2.6.1 Must be made with such judgment and care, under the prevailing circumstances, as a person of prudence, discretion and intelligence would exercise in the management of that person's own affairs;
 - 8.2.6.2 May not be made for speculation but for investment; and
 - 8.2.6.3 Must in the first instance be made with primary regard being to the probable safety of the investment, the second instance to the liquidity needs of the municipality or entity and lastly to the probable income derived from the investment.

8.3 INVESTMENT OBJECTIVES

- 8.3.1 Objective 1 – Security
The first and foremost objective for investments is the preservation and safety of the principal amount invested. It is a requirement that investments may only be made with institutions with a national credit – worthy **fitch** rating of **[F1] F2** and higher for short term investments (0 – 12 months) and **fitch [AA] A** and higher for long term investments (more than 12 months). Any investments made must be liquidated if an institution's credit– worthy rating falls below the level of **[F1] F2** for short term and **[AA] A** for long term.

8.3.2 Objective 2 - Liquidity

The cash – flow budget must be used as an instrument in determining liquidity needs. Other factors such as the payment runs for creditors, dates for salary and statutory payments and dates for debt repayments must also be brought into account to ensure cash requirements, and resultant investment periods, are being calculated to such an extent that maximum yield on surplus cash can be obtained.

8.3.3 Objective 3 - Yield

It is necessary to ensure optimal yield on the municipality's investments, but a higher yield should never increase the risk of preservation and safety of the principal amount invested or not meeting cash – flow requirements. Where an institution has a sudden increase above the average market increase in investment returns, the Accounting Officer must determine whether the institution is in liquidity or financial problems, and in such an instance liquidate the investments with such an institution as soon as possible.

8.4 TYPES OF INVESTMENT ACCOUNTS

8.4.1 The following cash – backed investment accounts should be established:

- 8.4.1.1 General surplus cash
- 8.4.1.2 Capital replacement reserve fund
- 8.4.1.3 Accumulated leave fund
- 8.4.1.4 Trust funds where a trust- deed exist
- 8.4.1.5 “Allocation “ funds as described in Section 1 of the Local Government: Municipal Finance Management Act, 2003, but excludes the equitable share
- 8.4.1.6 Sinking funds, if applicable
- 8.4.1.7 Debt guarantee reserve fund, if applicable
- 8.4.1.8 Post retirement benefits funds – current portion
- 8.4.1.9 Self – insurance reserve, if applicable
- 8.4.1.10 Housing development funds

8.4.2 Where a Trust Deed prescribes how the trust money is to be invested, the prescriptions in the Trust Deed will prevail over this policy.

8.4.3 It is a general principle, the higher the investment the better the yield, and for this purpose the Accounting Officer should combine as much cash allocated to the above funds as possible, and invest it together. Yield should then be allocated according to the capital of the individual cash – backed funds, through the Statement of Financial Performance.

8.5 APPROVED INVESTMENTS

- 8.5.1 Investments should be structured according to the best yield available and the liquidity needs of the municipality. This can include Call Deposits, Fixed Term Deposits and Endowment Policies for the purpose of Sinking Funds only. Sinking funds must be created for the purpose of bullet – payment loans and to provide for future commitments such as building enough cash to be able to cover post – retirement benefits in full.

8.6 QUALIFYING INSTITUTIONS

- 8.6.1 It is of utmost importance that the investments only be placed with credit-worthy institutions with a national **fitch** credit – rating of [F1] **F2** and higher for short term (0 -12 months) credit ratings and **fitch** [AA] **A** and higher for long term (more than 12 months) credit ratings - refer to Appendix “C”.
- 8.6.2 Fitch and or CA ratings to be obtained of all investment institutions before a financial institution may be considered for investing funds.
- 8.6.3 Ratings must be updated regularly or when there has been structural change in the market or at the particular institution.
- 8.6.4 The optimal combination of the most favourable rated institution and the institution offering the best returns for the investment sought, should be the determining factor when choosing the institution.
- 8.6.5 The following investments are permitted:
- 8.6.5.1 Securities issued by National Government
 - 8.6.5.2 Listed corporate bonds with an investment grade rating from a nationally or an internationally recognized credit rating agency
 - 8.6.5.3 Deposits with banks registered in terms of the Banks Act, 1990 (Act 94 of 1990)
 - 8.6.5.4 Deposits with the Public Investment Commissioners as Contemplated by the Public Investment Commissioners Act, 1984 (Act 45 of 1984)
 - 8.6.5.5 Deposits with the Corporation for Public Deposits as contemplated by the Corporation for Public Deposits Act, 1984 (Act 46 of 1984)
 - 8.6.5.6 Banker’s acceptance certificates or negotiable certificates of deposit of banks registered in terms of the Banks Act, 1990 (Act 94 of 1990)
 - 8.6.5.7 Guaranteed endowment policies with the intention of establishing a sinking fund
 - 8.6.5.8 Repurchase agreements with banks registered in terms of the Banks Act, 1990 (Act 94 of 1990)
 - 8.6.5.9 Municipal Bonds issued by the municipality
 - 8.6.5.10 Any other as might be approved by the Minister of Finance

8.7 INVESTMENT DIVERSIFICATION

- 8.7.1 Without limiting the Accounting Officer to any specific amount or percentage of investments, it is hereby established that investments made by the municipality should be diversified as much as possible between different institutions, maturity dates and types, but nothing prevents the Accounting Officer from investing more cash with an institution than by another institution with due regards to the standard of care and objectives set in this policy. Not more than 50% of the total investments should be invested with one institution.
- 8.7.2 Having determined that funds are available for investment and the maximum period for which the funds may be invested, the Chief Financial Officer (CFO) (or his delegated nominee in the treasury and budget section) needs to consider the manner in which the investments are placed. As rates can vary according to the money market perception related to the term of the investment, there is merit in obtaining quotes for periods within the maximum determined.

8.8 COMPETITIVE SELECTION OF BIDS OR OFFERS

- 8.8.1 In establishing where investments must be made, written quotations must be obtained by the Accounting Officer from all the institutions listed in paragraph 8.6 above and as approved by Council. The Accounting Officer may not divulge interest rates to other institutions during the quotation process. If Investments Managers use treasury desks for the purpose of obtaining quotations, the quotations, with a written reason why a specific institution was chosen if the yield is lower than that of another institution, must be forwarded to the Accounting Officer, who must evaluate the reasons and issue such instructions as deemed necessary.
- 8.8.2 Before placing funds externally, consideration must be given to whether the funds cannot be utilised at an equivalent rate to substitute external borrowing, as there is normally a margin between the rate at which local authorities can borrow funds and the rate at which investments can be made over similar periods.
- 8.8.3 Where funds are held in current account, it is possible and good practice to negotiate deposits at more beneficial rates, e.g. call deposits.
- 8.8.4 These rates can normally be bettered by fixed terms investments. The over – riding principle is that funds in the current account must be kept to the absolute minimum.

8.9 CALL AND FIXED DEPOSIT PROCEDURES

- 8.9.1 Quotations should be invited from all approved financial institutions for the term for which the investment is to be placed. In the event of one of the financial institutions offering a more beneficial rate for an alternative term, the institutions invited to quote should be approached for their rates on the alternative term.
- 8.9.2 It is acceptable to obtain telephonic quotations that should be confirmed by fax, as in most instances, rates can change quite regularly on a daily basis and time is of the essence when placing funds.
- 8.9.3 The person responsible for calling for quotations from institutions should not mention the name of the institution, the person who has given the telephonic quote, and the terms and interest applicable, e.g. whether interest is payable monthly or on maturity. Written confirmation of the quote accepted should be obtained.
- 8.9.4 Having obtained the necessary quotations, the decision needs to be made regarding the best terms offered and the institution with whom the investment is to be placed. With due regard to the investment principles, it is customary to accept the best offer made (but subject to the total amount already invested with such institution) and no further negotiations are to be entered into with any of the persons who have tendered their investment rates and terms in an effort to try and push up one against the other.
- 8.9.5 Having been invited to quote on a particular package, institutions should be advised that they must offer their best rate when they respond and that no further negotiation or discussion will be entered into.
- 8.9.6 The above procedure should be followed whether placing one's monies on a fixed investment or on a call basis.
- 8.9.7 As a standard practice investment are only made directly with the Banks and not through intermediaries.
- 8.9.8 Certain agents indicate that they can obtain quotations and act on the investors behalf with the various institutions, in order to obtain the best rate. In the event of use being made of an agent, this should not be the sole quotation received, and the Treasury Section may still obtain independent quotation from financial institutions.

- 8.9.9 In the event of an investment being made through an agent, it is essential to ensure that the paper received is an authentic paper issued by an approved financial institution, and the investment payment must only be made to the institution in which the investment will be made and not to the agent concerned.
- 8.9.10 Once a schedule of investment options has been prepared a decision should be taken by the Chief Financial Officer (CFO) or his delegated on the appropriate institution for investment.
- 8.9.11 The necessary documents for investing purposes should be completed and the investment should be authorised by two signatories, preferably not the same two signatories that authorise the cheque or electronic funds transfer for payment.
- 8.9.12 An investment register should be maintained, defining the following detail –
- 8.9.12.1 Institutions, per institution;
 - 8.9.12.2 Institution percentage held as a percentage of the total municipal investment portfolio;
 - 8.9.12.3 Type of investment;
 - 8.9.12.4 Investment time period / lifespan;
 - 8.9.12.5 Amount invested;
 - 8.9.12.6 Interest percentage receivable on the investment;
 - 8.9.12.7 Engagement date;
 - 8.9.12.8 Maturity date; and
 - 8.9.12.9 Projected interest yield on maturity.
- 8.9.13 In accordance with the provincial notice on archiving, investment records are to be retained by the Municipality for an indefinite period - refer to Appendix “D”.

8.10 COMMISSIONS OR COSTS

- 8.10.1 No commission for investments made or referred is payable to an official or councillor, or spouse, business partner or close family member of an official or councillor by an institution or investment manager.
- 8.10.2 Any commissions, other rewards or costs paid to an investment manager by an institution must be declared to the municipality by the institution and Investment Manager by way of certificates. Any quotation given to the municipality by an institution or Investment Manager must be net of costs, rewards or commissions, but must also indicate the commissions, rewards or costs which will be paid in respect of the investments.

8.11 PERFORMANCE

- 8.11.1 The Accounting Officer must annually measure and report to the Council on the performance
 - 8.11.1.1 Investments in terms of the stipulated objectives of this Policy; and
 - 8.11.1.2 Investment Managers in terms of the stipulated objectives of this policy.

8.12 FORBIDDEN ACTIVITIES

- 8.12.1 No investments may be made other than in the name of the Municipality.
- 8.12.2 Money may not be borrowed for the purpose of investments
- 8.12.3 No person, including officials and councillors, may interfere or attempt to interfere in the management of investments entrusted to the Accounting Officer or persons delegated by the Accounting Officer including with the Investment Managers.
- 8.12.4 No investments may be made other than be denominated in Rand and which is not indexed to, or affected by, any fluctuations in the value of the Rand against any foreign currency.

8.13 REPORTING

- 8.13.1 The Accounting Officer must, in addition to the reporting in paragraph 7.7 above, within 10 working days of the end of each month submit to the Mayor a report describing in detail the investment portfolio of the municipality as at the end of the month.
- 8.13.2 The report referred to above must contain at least a statement, prepared in compliance with Generally Recognised Accounting Practice (GRAP), as amended from time to time, that gives the
 - 8.13.2.1 Beginning market value of each investment for the month;
 - 8.13.2.2 Additions and changes to the investment portfolio for the month;
 - 8.13.2.3 Ending market value of each investment for the month; and
 - 8.13.2.4 Fully accrued interest/yield for the month.

8.13.3 The Accounting officer in making investments, must remind the relevant institutions of the institutions' legal reporting responsibilities in terms of Sections 13 (3) and 13 (4) of the Local Government: Municipal Finance Management Act, 2003 and must get a certificate from the institutions that the institutions will comply with the Act. A single certificate per institution for any current and future investments may be obtained and must be kept on the municipality's investment file.

9. REVIEW OF THE POLICY

9.1 This Cash Management and Investment Policy is the sole policy governing cash management and investments in the municipality. The Municipal Council must approve any reviews to this policy.

9.2 The Mayor must submit any proposed changes to this policy to the Council as part of the annual review of policies submitted with the budget documentation.

9.3 Whenever the Minister of Finance or the National Treasury or the Auditor-General requires changes to the policy by means of legislation or requests it should be reviewed promptly in accordance with such requirements, giving full details of the reasons for the revision.



ASSET MANAGEMENT POLICY

MOSSEL BAY MUNICIPALITY
ASSET MANAGEMENT POLICY

DOCUMENT AND VERSION CONTROL

Version: **Version 5**

Date: **March 2013**

Summary: This document describes the Asset Management policy that will be applicable to the Mossel Bay Municipality, with effect from

1 July 2013

Signature: _____

Date: _____

Municipal Manager
(Accounting Officer)

Signature: _____

Date: _____

Executive Mayor

Table of Contents

1. OBJECTIVE.....	1
2. BACKGROUND.....	1
3. DEFINITIONS	2
4. STATUTORY AND REGULATORY FRAMEWORK.....	5
5. RESPONSIBILITIES AND ACCOUNTABILITIES.....	5
6. FINANCIAL MANAGEMENT	7
6.1 Pre-Acquisition Planning	7
6.2 Approval to Acquire Property Plant and equipment.....	8
6.3 Funding of capital projects	8
6.4 Disposal of assets	8
6.5 Loss, theft, destruction or impairment of assets	10
7. INTERNAL CONTROLS.....	10
7.1 Asset Register.....	10
7.1.1 Establishment and management of the Asset Register	10
7.1.2 Contents and maintenance of the Asset Register.....	10
7.1.3 Internal Controls over the Asset Register.....	12
7.2 Physical Controls and Management	12
7.2.1 Responsibilities of the Senior Accountant : Assets.....	12
7.2.2 The date of acquisition	12
7.3 Transfers between Managers.....	12
7.3.1 Permanent transfers to another Manager	12
7.3.2 Relocation or Reassignment of Assets.....	13
7.4 Verification of Assets	13
7.5 Insurance of assets	13
8. MANAGEMENT AND OPERATION OF ASSETS	14
8.1 Accountability to manage assets	14
8.2 Strategic asset management plan.....	14
8.3 Reporting on Impeding Issues.....	15
9 CLASSIFICATION, AGGREGATIONS & COMPONENTS	15
9.1 Classification of assets	15
9.2 Optional Treatment for Major Components	16
10 ACCOUNTING FOR ASSETS	17
10.1 Recognition of assets.....	17
10.2 Initial measurement	17
10.3 Donations or exchanges	18
10.4 Carrying amount of assets.....	18

10.5	Depreciation	18
10.6	Initial determination of useful life.....	19
10.7	Review of useful life and residual value	20
10.8	Review of depreciation method.....	21
10.9	Subsequent expenditure on assets.....	21
10.10	Impairment losses	22
10.11	Subsequent increase in recoverable amount.....	23
10.12	Accounting treatment on Disposal.....	23
10.13	Reinstatement, maintenance and other expenses.....	24
10.14	Assets held under leases	25
10.15	Investment property	25
10.16	Assets treated as inventory	26
10.17	Recognition of heritage assets in the asset register	26
10.18	Other write-offs of assets.....	26
10.19	Agricultural assets.....	27
11.	MAINTENANCE OF ASSETS.....	27
11.1	Maintenance plans.....	Error! Bookmark not defined.
11.2	General maintenance of Assets.....	27
13	FINANCIAL DISCLOSURE.....	28
	INDICATIVE USEFUL LIFE OF ASSETS.....	29

1. OBJECTIVE

- To ensure the effective and efficient control of the municipality's assets through – (a) proper recording of assets from authorisation to acquisition and to subsequent disposal, (b) providing for safeguarding procedures, (c) setting proper guidelines as to authorised utilisation, and (d) prescribing for proper maintenance.
- To assist officials in understanding their legal and managerial responsibilities with regard to assets.

2. BACKGROUND

- The proper utilisation and management of assets is one of the prime mechanisms by which a municipality can fulfil its constitutional objectives for:
 - Delivery of sustainable services;
 - Promotion of Social and economic development;
 - Promoting a safe and healthy environment and,
 - Providing for the basic needs to the community.
- The municipality has a legal and moral obligation to ensure it implements policies to provide for the effective and efficient usage of its assets over the useful life thereof.
- The asset management policy deals with the municipal rules required to ensure the enforcement of appropriate stewardship of assets.
- Stewardship has three components being the:
 - Management, utilisation and control by the Municipal Officials.
 - Financial administration by the Chief Financial Officer, and
 - Physical administration by the Senior Accountant : Assets
- Statutory provisions exist to protect public property against arbitrary and inappropriate management or disposal by a local government.
- Accounting standards are set to ensure the appropriate financial treatment for property, plant and equipment. The requirements of these accounting standards include:

- ° The compilation of asset registers recording all assets controlled by the municipality.
- ° Accounting treatment for the acquisition, disposal, recording and depreciation of property, plant and equipment.
- ° The standards to which these financial records must be maintained.

3. DEFINITIONS

“Accounting Standards Board” was established by the Public Finance Management Act to set standards of Generally Recognised Accounting Practice (GRAP) as required by the Constitution of the Republic of South Africa.

“Amortisation” is the systematic allocation of the depreciable amount of an intangible asset over its useful life.

“Assets” are resources controlled by the municipality as the result of past events and from which future economic benefits or future service potential are expected to flow to the municipality and for the purpose of this policy refers to property, plant and equipment but excludes Investment Properties.

“Asset categories” are the six main asset categories defined as follows:

- **Infrastructure assets** – are defined as any asset that is part of a network of similar assets. Examples are roads, water reticulation schemes, sewage purification and trunk mains, transport terminals and car parks.
- **Community assets** – are defined as any asset that contributes to the community’s well-being. Examples are parks, libraries and fire stations.
- **Heritage assets** – are defined as culturally significant resources. Examples are works of art, historical buildings and statues.
- **Investment properties** – are defined as properties that are acquired for economic and capital gains. Examples are office parks and under-developed land acquired for the purpose of resale in future years.
- **Intangible assets** – are identifiable assets without physical substance.
- **Other assets** – are defined as assets utilised in normal operations. Examples are plant, equipment, motor vehicles and furniture and fittings.

“Asset register” is the control register recording the financial and other key details for all municipal assets recognised in accordance with this policy

“Basic Municipal Services” means a municipal service that is necessary to ensure an acceptable and reasonable quality of life and which, if not provided, would endanger public health or safety or the environment.

“Capitalisation” is the recognition of expenditure as an Asset in the financial records and in the Asset Register.

“Carrying amount” is the amount at which an asset is included in the financial statements after deducting any accumulated depreciation and accumulated impairment thereon from the recorded value thereof.

“Control items” are items of assets that are not significant enough for financial recognition but are valuable enough to warrant special safeguarding.

“Cost” is the amount of cash or cash equivalents paid, or the fair value of the other consideration given or received to acquire an asset at the time of its acquisition or construction.

“Cost of acquisition” is all the costs incurred in bringing an asset item to the required condition and location for its intended use.

“Depreciation” is the systematic allocation of the depreciable amount of an asset over its useful life.

“Depreciable amount” is the cost of an asset, or other amount substituted for cost in the financial statements, less its residual value.

“Fair value” is the amount for which an asset could be exchanged between knowledgeable willing parties in an arm’s length transaction.

“Fixed asset register” (FAR) is the control register recording the financial and other key details for all municipal assets recognised in accordance with this policy.

“GRAP” is Standards of Generally Recognised Accounting Practice

“Impairment loss” of a cash-generating asset is the amount by which the carrying amount of an asset exceeds its recoverable amount.

“Impairment loss” of a non-cash-generating asset is the amount by which the carrying amount of an asset exceeds its recoverable service amount.

“Manager” means each senior manager and each municipal official exercising financial management responsibilities.

“Prescribe” means as prescribed by the Minister of Finance by regulation.

“Property, plant and equipment” (PPE) means tangible assets that:

- (a) are held by a municipality for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and
- (b) are expected to have a useful life extending for more than one financial year.

“Recoverable amount” is the amount that the municipality expects to recover from the future use of an asset, including its residual value on disposal.

“Residual value” is the net amount which the entity expects to obtain for an asset at the end of its useful life after deducting the expected costs of disposal.

“Senior Management” means officials who are responsible for managing the respective votes of the municipality and to whom powers and duties for this purpose have been delegated in terms of section 79 of the MFMA.

“Useful life” is either:

- (a) The estimated period of time over which the future economic benefits or future service potential embodied in an asset are expected to be consumed by the municipality.

Or

- (b) The estimated total service potential expressed in terms of production or similar units that is expected to be obtained from the asset by the municipality.

4. STATUTORY AND REGULATORY FRAMEWORK

This policy must comply with all relevant legislative requirements including:

- The Constitution of the Republic of South Africa, 1996
- Municipal Structures Act, 1998
- Municipal Systems Act, 2000
- Division of Revenue Act (enacted annually)
- Municipal Finance Management Act No 56 of 2003

Also, this policy must comply with the standards specified by the Accounting Standards Board. The relevant currently recognised accounting standards include:

- GRAP 17 - Property, plant equipment;
- GRAP 16 – Investment Properties;
- GRAP 100 – Non-current assets held for sale
- GRAP 101 - Agriculture; and
- GRAP 102 – Intangible Assets;
- GRAP 103 – Heritage Assets.

This policy does not overrule the requirement to comply with other policies such as Supply Chain Management or Budget policies.

5. RESPONSIBILITIES AND ACCOUNTABILITIES

The Accounting Officer is responsible for the management of the assets of the municipality, including the safeguarding and the maintenance of those assets.

The Accounting Officer must take all reasonable steps to ensure that:

- The municipality has and maintains a management, accounting and information system that records all the assets of the municipality;
- The municipality's assets are valued in accordance with recognised standards as prescribed by statutes and/or regulations;
- That the municipality has and maintains a system of internal control of assets, including an asset register; and
- That Senior Management complies with this policy.

The Chief Financial Officer is responsible to the Accounting Officer to ensure that the financial investment in the municipalities' assets is properly recorded.

The Chief Financial Officer must take all reasonable steps to ensure that:

- Appropriate systems of financial management and internal controls are established and carried out diligently;
- The financial and other resources of the municipality are utilised effectively, efficiently, economically and transparently;
- Any unauthorised, irregular or fruitless or wasteful expenditure, and losses resulting from criminal or negligent conduct, are prevented;
- The systems, processes and registers required to substantiate the financial values of the municipality's assets are maintained to standards sufficient to satisfy the requirements of all statutes;
- Financial processes are established and maintained to ensure the municipality's financial resources are optimally utilised through appropriate asset plans, budgeting, purchasing, maintenance and disposal decisions;
- The Accounting Officer is appropriately advised on the exercise of powers and duties pertaining to the financial administration of assets;
- The Senior Managers and senior management teams are appropriately advised on the exercise of their powers and duties pertaining to the financial administration of assets;

The Chief Financial Officer may delegate or otherwise assign responsibility for performing these functions but will remain accountable for ensuring these activities are performed.

The Managers must take all reasonable steps to ensure that:

- Appropriate systems of physical management and controls are established and carried out for assets in their areas of responsibility;
- The municipal resources assigned to them are utilised effectively, efficiently, economically and transparently;
- The assets under their control are appropriately safeguarded and maintained to the extent necessary and that risk management systems are in place and applied.

- Any unauthorised, irregular or fruitless or wasteful expenditure, and losses resulting from criminal or negligent conduct, are prevented;
- The asset management systems and controls can provide an accurate, reliable and up to date record of assets under their control.
- They are able to justify that their asset plans, budgets, purchasing, maintenance and disposal decisions optimally achieve the municipality's strategic objectives.
- The purchase of assets complies with all municipal policies and procedures.
- All moveable property, plant and equipment is duly processed and identified and inspected as being in order before it is received into their stewardship.
- All moveable assets received into their stewardship are appropriately safeguarded against inappropriate use or loss. This will include control over the physical access to these assets and regular stock takes to ensure that no losses have occurred. Any known losses should be immediately reported to the Chief Financial Officer.
- Assets are appropriately utilised for the purpose for which the municipality acquired them.

The Manager may delegate or otherwise assign responsibility for performing these functions but will remain ultimately accountable for ensuring these activities are performed.

6. FINANCIAL MANAGEMENT

6.1 Pre-Acquisition Planning

- Before a capital project is included in the budget for approval, the Manager must demonstrate and the Council must consider;
 - The projected cost over all the financial years until the project is operational;
 - The future operational costs and revenue of the project, including tax and tariff implications;
 - The financial sustainability of the project over its life including revenue generation and subsidisation requirements;

- The physical and financial stewardship of that asset through all stages in its life including acquisition, installation, maintenance, operations, disposal and rehabilitation;
- The inclusion of this capital project in the integrated development plan and future budgets: and
- Alternatives to this capital purchase.
- The Chief Financial Officer is accountable to ensure the Managers receive all reasonable assistance, guidance and explanation to enable them to achieve their planning requirements.

6.2 Approval to Acquire Property Plant and equipment

- Expenditure can only be incurred on a capital project if:
 - The funds have been appropriated in the capital budget,
 - The project, including the total cost and funding sources, has been approved by Council,
 - The Chief Financial Officer confirms that funding is available for that specific project, and
 - Any contract that will impose financial obligations beyond two years after the budget year is appropriately disclosed.

6.3 Funding of capital projects

- Within the municipality's ongoing financial, legislative and administrative capacity, the Chief Financial Officer will establish and maintain the funding strategies that optimise the municipality's ability to achieve its strategic objectives as stated in the integrated development plan.
- The acquisition of assets will not be funded over a period longer than the useful life of that asset.

6.4 Disposal of assets

- The municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of an asset needed to provide the minimum level of basic municipal services, unless such asset is obsolete or surplus to requirements or beyond a state of good repair or being replaced and provided that the delivery of the minimum level of basic municipal services is not compromised as a result of the disposal of the asset.

- The municipality may transfer ownership or otherwise dispose of an asset other than one contemplated above or moveable assets having an estimated carrying value above R50 000, but only after the Council, in a meeting open to the public:
 - *Has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services, and*
 - *Has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.*
- The decision that a specific asset is not needed to provide the minimum level of basic municipal services, may not be reversed by the municipality after that asset had been sold, transferred or otherwise disposed of.
- The disposal of an item of property, plant or equipment must be fair, equitable, transparent, competitive and cost effective and comply with a prescribed regulatory framework for municipal supply chain management and the Supply Chain Management Policy of the municipality.
- The transfer of assets to another municipality, municipal entity, national department or provincial department is excluded from these provisions, provided such transfer is being done in accordance with a prescribed regulatory framework.

The disposal of moveable assets up to a carrying amount of R 50 000 may be authorised under delegated powers by the Accounting Officer after taking the above-mentioned conditions into account.

- Every manager shall report in writing to the Chief Financial Officer on 31 October and 30 April of each financial year on all assets controlled or used by the department concerned which such manager wishes to alienate by public auction or public tender. The Chief Financial Officer shall thereafter consolidate the requests received from the various departments, and shall promptly report such consolidated information to the Council or the Accounting Officer of the municipality, as the case may be, recommending the process of alienation to be adopted.
- Once assets are alienated, the Chief Financial Officer shall adjust the asset register for the current year and shall, for the ensuing year, delete the asset from the accounting records and the asset register.

- All gains and losses realised on the alienation of assets shall be accounted for according to section 11.13 below (Accounting treatment on disposal).

6.5 Loss, theft, destruction or impairment of assets

Every manager shall ensure that any incident of loss, theft, destruction, or material impairment of any asset controlled or used by the department in question is promptly reported in writing to the Chief Financial Officer, to the internal auditor, and – in cases of suspected theft or malicious damage – also to the South African Police Services.

7. INTERNAL CONTROLS

7.1 Asset Register

7.1.1 Establishment and management of the Asset Register

- The Chief Financial Officer will ensure the establishment and maintenance of an asset register containing key financial data on each item of asset that satisfies the criterion for recognition.
- The Senior Accountant : Assets is responsible for establishing and maintaining any additional registers or records to demonstrate to Managers the physical management of assets under their control.

7.1.2 Contents and maintenance of the Asset Register

- The asset register shall be maintained in the format determined by the Chief Financial Officer, which format shall comply with the requirements of GRAP and any other accounting requirements which may be prescribed.

The details in the asset register must include:

- *Description of the asset*
- *Asset identification number*
- *Asset classification*
- *GFS Vote / Sub-vote classification*
- *Source document and dates*
- *Purchase price or historical cost*

- *The measurement used*
- *The depreciation methods used*
- *The useful life of the asset*
- *The residual value of the asset*
- *Depreciation charged*
- *The gross carrying amount*
- *The accumulated depreciation and accumulated impairment*
- *Date of acquisition*
- *Date and value of disposal (if relevant)*
- *Date on which the asset is retired from use, if not disposed of*
- *Increases or decreases resulting from revaluations (if relevant)*

- *Any restrictions on title to the asset and Deed numbers*
- *Location of the asset*

- *The department that controls or uses the asset*
- *Impairment losses incurred during the financial year (and the reversal of such losses, where applicable)*

- *The title deed number, in the case of fixed property*

- All managers under whose control any asset falls shall promptly provide the Chief Financial Officer in writing with any information required to compile the asset register, and shall promptly advise the Chief Financial Officer in writing of any material change which may occur in respect of such information.

- An asset shall be recorded in the assets register as soon as it is acquired. If the asset is constructed over a period of time, it shall be

recorded as work-in-progress until it is available for use, where after it shall be appropriately capitalised as a fixed asset.

- An asset shall remain in the asset register for as long as it is in physical existence. The fact that an asset has been fully depreciated shall not in itself be a reason for deleting it from the register.

7.1.3 Internal Controls over the Asset Register

- Controls relating to the asset register should be sufficient to provide Managers with an accurate, reliable and up-to-date account of assets under their control, in line with the standards specified by the Chief Financial Officer and as required by relevant statutes.
- These controls will include (a) details of the physical management (b) the recording of all acquisitions, assignments, transfers, losses and disposals of assets (c) regular stock-takes and (d) systems audits to confirm the accuracy of the records.
- Identification of assets:

The Chief Financial Officer will establish a system to ensure that each moveable asset bears a unique identification number/ barcode which shall be recorded in the asset register.

Every manager shall ensure that the asset identification system approved for use by the municipality is scrupulously applied to all assets controlled or used by the department in question.

7.2 Physical Controls and Management

7.2.1 Responsibilities of the Senior Accountant : Assets

- The Senior Accountant : Assets will undertake an annual stock take of assets as part of the annual reporting process.

7.2.2 The date of acquisition

- The date of acquisition of assets is deemed to be the time when legal title and control passes to the municipality.
- This may vary for different categories of assets but will usually be the point of time when an asset is brought into use or when final payment for that item is approved.

7.3 Transfers between Managers

7.3.1 Permanent transfers to another Manager

- A Manager may transfer an asset under his control provided that another Senior Manager agrees in writing to accept responsibility for that asset. Copies of such approvals must be submitted to the Finance Directorate.
- The Finance Directorate must appropriately amend the Asset register by recording all approved transfers.
- The Manager to whom the asset is transferred must assume accountability for the transferred asset from a date specified in the written communication referred to above.
- A Manager must ensure that assets are appropriately safeguarded for loss, damage or misuse wherever they are located. Safeguarding includes ensuring reasonable physical restrictions.

7.3.2 Relocation or Reassignment of Assets

- A Manager must advise the Chief Financial Officer, in writing, whenever an asset is relocated or reassigned from the location (or base) or cost centre as recorded in the Asset Register.
- In the case of assets such as vehicles being utilised in the normal course of operations away from its base such reporting is not necessary.

7.4 Verification of Assets

- Every manager shall at least annually undertake a complete physical verification of all assets under his control.
- The results of such verification shall be reported to the Chief Financial Officer in the format as required by the Chief Financial Officer.
- The annual verification should be conducted as close to 30th June as possible with the verification report reaching the Chief Financial Officer by not later than 30th June.

7.5 Insurance of assets

- The Chief Financial Officer shall ensure that all movable assets are insured against loss:
 - (a) Movable assets should at least be covered against fire and theft and

- (b) Municipal buildings and infrastructure assets identified by individual managers should at least be covered against fire and allied perils.
- The Chief Financial Officer shall recommend the insured value to be applied to each type of asset: either the carrying value or the replacement value of the asset concerned. Such recommendation shall take due cognisance of the budgetary resources of the municipality.

8. MANAGEMENT AND OPERATION OF ASSETS

8.1 Accountability to manage assets

- Each Manager is accountable to ensure that municipal resources assigned to him are utilised effectively, efficiently, economically and transparently.

This will entail;

- ° Developing appropriate asset management systems, providing, inter alia, for

- (a) Recording of usage of the asset such as logbooks,
 - (b) Recording of preventative and maintenance programmes
 - (c) Annual assessment of usefulness, condition of asset and remaining useful life,
 - (d) Planning for replacement of asset.
- Managers need to manage assets under their control to provide the required level of service or economic benefit at the lowest possible long-term cost.

8.2 Strategic asset management plan.

The Manager will need to develop such a plan that covers:

- Alignment with the Integrated Development Plan
- Operational guidelines,
- Performance monitoring including benchmarking indicators and measurement,

- Maintenance programmes,
- Renewal, refurbishment and replacements plans,
- Disposal and Rehabilitation plans,
- Operational, financial and capital support requirements, and
- Risk mitigation plans including insurance strategies

The operational budgets are the short to medium term plan for implementing strategic asset management plans.

8.3 Reporting on Impeding Issues

- Each Manager shall report to the Accounting Officer on issues that will significantly impede the assets capacity to provide the required level of service or economic benefit.

9 CLASSIFICATION, AGGREGATIONS & COMPONENTS

9.1 Classification of assets

- Any asset recognised as an asset under this policy will be classified according to nationally recognised categories.
- These categories have been specified by the Accounting Standards Board.
- All assets should be classified under the following headings in the Asset Register:

Property, plant and equipment

- land and buildings, including community asset land and buildings (not held as investment assets)
- infrastructure assets (assets which are part of a network of similar assets)
- community assets (resources contributing to the general well-being of the community)
- heritage assets (culturally significant resources)
- other assets (ordinary operational resources)

Investment property

- investment assets (resources held for capital or operational gain)

The Chief Financial Officer in consultation with the relevant Manager may agree to subdivide these classifications further. This decision will be noted as an amendment to the classification schedule of the municipality and must be endorsed, in writing, by the Accounting Officer, the Chief Financial Officer and the relevant Manager.

Intangible assets

- Assets without physical substance

Non-current assets held for sale

- fixed assets where disposal is expected to be within 12 months of year end

9.2 Optional Treatment for Major Components

- A Manager must, with agreement of the Chief Financial Officer, treat major components of an item of property plant or equipment as a separate asset for the purposes of this policy.
- These major components may be defined by its physical parameters (eg a reservoir or roof) or its financial parameters.
- In agreeing to these treatments the Manager must be satisfied that these components:
 - *Have significantly a different useful life or usage pattern to the main asset,*
 - *Align with the asset management plans,*
 - *Justify the costs of separate identification,*
 - *Have probable future economic benefits or potential service delivery associated with the asset which will flow to the municipality,*
 - *Is such that the cost of the asset to the municipality can be measured reliably,*
 - *Is such that the municipality has control over the asset, and*
 - *Is such that the asset is expected to be used during more than one financial year.*

- All such decisions and agreements will be confirmed before the beginning of the financial year and submitted for approval with the budget. Any amendments will only be permitted as part of a budget review.
- Once a major component is recognised as a separate asset, it may be acquired, depreciated and disposed of as if it was a separate asset.

10 ACCOUNTING FOR ASSETS

10.1 Recognition of assets.

- An item of property, plant or equipment will be recognised as an asset when:
 - *It is probable that future economic benefits or potential service delivery associated with the asset will flow to the municipality,*
 - *The cost of the asset to the municipality can be measured reliably,*
 - *The municipality has control over the asset, and*
 - *The asset is expected to be used during more than one financial year.*

10.2 Initial measurement

- An item of property, plant or equipment that qualifies for recognition as an asset should be initially measured at its “cost of acquisition”.
- The “cost of acquisition” usually includes the following:
 - *Purchase costs (less any discounts given)*
 - *Delivery costs*
 - *Installation costs*
 - *Professional fees for architects and engineers*
 - *Import duties*
 - *Non-refundable taxes*
 - *Site development costs*

- *Contractor fees*
- *Financing costs including capitalised interest for an initial reasonable period and costs of security arrangements for debt.*
- *Discount and fees in connection with financing*
- *Fees for legal, financial, advisory, trustee, credit rating, other services and other costs directly connected to the financing*

10.3 Donations or exchanges

- Where an item of property plant or equipment is acquired at no cost, or for a nominal cost, it will be initially measured at its fair value as at the date of acquisition and included in the asset register.

10.4 Carrying amount of assets

- Subsequent to initial recognition as an asset, an item of property, plant or equipment should be carried at its cost of acquisition less any accumulated depreciation and accumulated impairments, as adjusted for subsequent revaluations or write downs.
- The only exceptions to this rule shall be revalued assets (Land and Buildings and Investment Assets) as well as heritage assets in respect of which no value is recorded in the asset register (see part 11.19 below)

10.5 Depreciation

- All assets, except land, assets under construction and heritage assets, shall be depreciated – or in the case of intangible assets, amortised.
- The depreciable amount of an item of property, plant or equipment should be allocated on a systematic basis over its useful life.
- The depreciable amount of an asset is determined after deducting the residual value of the asset. In practice, the residual value of an asset is often insignificant and, therefore, is immaterial in the calculation of the depreciable amount.
- When the benchmark treatment is adopted and the residual value is likely to be significant, the residual value is estimated at the date of acquisition. The estimate is based on the residual value prevailing at the date of the estimate for similar property assets that have reached the end of their useful lives and have operated under conditions similar to those under which the property asset will be used.

- The depreciation charge for each period will be recognised as an expense against the budget of the relevant Manager.
- The depreciation method used shall reflect the pattern in which the assets' future economic benefits or service potential are expected to erode the value of the asset.
- A variety of depreciation methods can be used to allocate the depreciable amount of an asset on a systematic basis over its useful life. These methods include
 - (a) the straight-line method,
 - (b) the diminishing balance method and
 - (c) the units of production method.
- Straight-line depreciation results in a constant charge over the useful life if the asset's residual value does not change.
- The diminishing balance method results in a decreasing charge over the useful life.
- The units of production method results in a charge based on the expected use or output.
- The method of depreciation is applied consistently from period to period unless there is a change in the expected pattern of consumption of those future economic benefits or service potential.
- The preferred depreciation method will be the straight-line method unless otherwise agreed to in writing by the Chief Financial Officer.
- Depreciation shall initially be calculated from the day the asset is available for use.
- Each manager, acting in consultation with the Chief Financial Officer, shall ensure that reasonable budgetary provision is made annually for the depreciation of all applicable assets controlled or used by the department in question or expected to be so controlled or used during the ensuing financial year.
- The procedures to be followed in accounting and budgeting for the amortisation of intangible assets shall be identical to those applying to the depreciation of other assets.

10.6 Initial determination of useful life

- Each Manager needs to determine the useful life of a particular item or class of asset through the development of a strategic asset management plan. The determination of useful life should be developed as part of any pre-acquisition planning that would consider, inter alia, the following factors:
 - The program that will optimise the expected long term costs of owning that asset,
 - Economic obsolescence because it is too expensive to maintain,
 - Functional obsolescence because it no longer meets the municipality's needs,
 - Technological obsolescence,
 - Social obsolescence due to changing demographics, and
 - Legal obsolescence due to statutory constraints
- A schedule of useful lives is included as an annexure. These should be used as a guide only because asset lives experienced may greatly vary from those recommended lives.
- Spares purchased specifically for a particular asset or class of assets at the time of the initial acquisition and which would become redundant if that asset or class was retired or use of that asset or class was discontinued, must be considered to form part of the historical cost of that asset or class. The depreciable amount of such spares must be allocated over the useful life of the asset or class.

10.7 Review of useful life and residual value

- Only the Chief Financial Officer in consultation with the responsible manager may amend the useful operating life or the residual value assigned to any asset.
- The Chief Financial Officer shall amend the useful operating life or the residual value assigned to any asset if it becomes known that such asset has been materially impaired or improperly maintained to such an extent that its useful operating life will not be attained, or any other event has occurred which materially affects the pattern in which the asset's economic benefits or service potential will be consumed.
- If the value of an asset item of PPE has been diminished to such an extent that it has no or a negligible further useful operating life or value

such fixed asset shall be written off from the date in which such diminution in value occurs.

- Similarly, if an asset has been lost, stolen or damaged beyond repair, it shall be written off the asset register.
- The useful life and the residual value of an item of property, plant or equipment must be reviewed annually and if these revised expectations are significantly different from previous estimates, then the depreciation charge for the current and future periods must be adjusted and the additional depreciation expenses shall be debited to the department or vote controlling or using the fixed asset in question.

10.8 Review of depreciation method.

- The depreciation method applicable to a class of asset must be reviewed annually, and if there has been a significant change in the expected pattern of economic benefits or potential service delivery from those assets, the method must be changed to reflect the changed pattern.
- When such a change in depreciation method is necessary the change must be reflected as a change in the accounting estimate and the depreciation charge for the current and future periods should be adjusted.

10.9 Subsequent expenditure on assets

- Subsequent expenditure relating to an item of property, plant or equipment that has already been capitalised must be added to the carrying amount of the asset when such expenditure will increase the useful life of the asset or increase the efficiency of the asset or reduce the cost of operating the asset and resulting in financial or service delivery benefits.
- All other expenditure must be recognised as an expense in the period in which it occurred.
- Before allowing the capitalisation of subsequent expenditure, the Chief Financial Officer must be satisfied that this expenditure will significantly:
 - Increase the life of that asset beyond that stated in the asset register, or
 - Increase the quality of service provided by that asset beyond the existing level of service, or

- Increase the quantity of services that asset can provide, or
- Reduce the future assessed costs of maintaining that asset.
- Expenditure that is proposed to be capitalised must also conform to recognition criteria for assets and should also be appropriately included in the approved capital budget.

10.10 Impairment losses

The accounting treatment relating to impairment losses is outlined as follows (GRAP 17)

- The carrying amount of an item or a group of identical items of property, plant and equipment should be reviewed periodically in order to assess whether or not the recoverable amount has declined below the carrying amount.
- When such a decline has occurred, the carrying amount should be reduced to the recoverable amount. The amount of the reduction should be recognised as an expense immediately, unless it reverses a previous revaluation in which case it should be charged to a non-distributable reserve.
- The recoverable amount of individual assets, or groups of identical assets, is determined separately and the carrying amount reduced to recoverable amount on an individual asset, or group of identical assets, basis. However, there may be circumstances when it may not be possible to assess the recoverable amount of an asset on this basis, for example when all of the plant and equipment in a sewerage purification works is used for the same purpose. In such circumstances, the carrying amount of each of the related assets is reduced in proportion to the overall decline in recoverable amount of the smallest grouping of assets for which it is possible to make an assessment of recoverable amount.
- The following may be indicators that an asset is impaired:
 - The asset has been damaged.
 - The asset has become technologically obsolete.
 - The asset remains idle for a considerable period either prior to it being put into use or during its useful life.
 - Land is purchased at market value and is to be utilised for subsidised housing developments, where the subsidy is less than the purchase price.

- The following steps will have to be performed regularly during the year to account for impairment losses:
 - Departments will identify and inform CFO – Asset Control of assets that:
 - » Are in a state of damage at year end.
 - » Are technologically obsolete at year end. .
 - » Have remained idle for a considerable period either prior to them being put into use at year end or during their useful life.
 - » Are subject to impairment losses because the subsidies to be received in exchange for assets are less than the carrying amounts. An example of this is land that is purchased at market value and is to be utilised for subsidised housing developments.
- The recoverable amounts of these assets need to be determined by calculating the net selling price per asset as defined above.
- The impairment loss per asset is the difference between the net selling price and the carrying value of the asset.

10.11 Subsequent increase in recoverable amount

- A subsequent increase in the recoverable amount of an asset, previously impaired due to a decline in the carrying amount, should be written back when the circumstances and events that led to the write-down or write-off cease to exist and there is persuasive evidence that the new circumstances and events will persist for the foreseeable future.
- The amount written back should be reduced by the amount that would have been recognised as depreciation had the write-down or write-off not occurred.

10.12 Accounting treatment on Disposal

- An asset should be eliminated from the financial records on disposal or when the asset is permanently withdrawn from use and no future economic benefits or potential service delivery is expected from its existence.

- Gains or losses arising from the retirement or disposal of an asset should be determined as the difference between the actual or estimated net disposal proceeds and the carrying amount of the asset, and should be recognised as revenue or expense in the financial records.
- Gains realised on the alienation of assets shall only be appropriated annually to the municipality's Capital Replacement Reserve in terms of an approved budget (except in the cases below), and all losses on the alienation of assets shall remain as expenses on the statement of financial performance of the department or vote concerned. If, however, both gains and losses arise in any one financial year in respect of the alienation of the assets of any department or vote, only the net gain (if any) on the alienation of such assets shall be appropriated.

10.13 Reinstatement, maintenance and other expenses

Only expenses incurred in the enhancement of a fixed asset (in the form of improved or increased services or benefits flowing from the use of such asset) or in the material extension of the useful operating life of a fixed asset shall be capitalised.

Expenses incurred in the maintenance or reinstatement of a fixed asset shall be considered as operating expenses incurred in ensuring that the useful operating life of the asset concerned is attained, and shall not be capitalised, irrespective of the quantum of the expenses concerned.

Expenses which are reasonably ancillary to the bringing into operation of a fixed asset may be capitalised. Such expenses may include but need not be limited to import duties, forward cover costs, transportation, installation, assembly and communication costs.

The following matrix will assist in distinguishing capital expenditure from maintenance expenditure:-

CAPITAL EXPENDITURE	MAINTENANCE
<ul style="list-style-type: none"> • Acquiring a new asset • Replacing an existing asset 	<ul style="list-style-type: none"> • Restoring an asset so that it can continue to be used for its intended purposes • Maintaining an asset so that it can be used for the period for which it was

<ul style="list-style-type: none"> • Enhancing an existing asset so that its use is expanded • Further developing an existing assets so that its original useful life is extended 	initially intended
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10.14 Assets held under leases

Finance leases are leases, which in effect transfer all risks and rewards associated with the ownership of an asset from the lessor to the lessee. Assets held under finance leases are capitalised by the municipality and reflected as such in the Asset Register. It will be capitalised at its leased value at commencement of the lease, which will be the price stated in the lease agreement, or a price calculated after taking into account reasonable interest on the payments over the period of the lease. The asset is then depreciated over its expected useful life.

Operating leases are those leases which do not fall within the scope of the above definition. Operating lease rentals are expensed as they become due.

Assets held under operating leases are not accounted for in the asset register.

10.15 Investment property

- Investment assets shall be accounted for in terms of GRAP 16 and shall not be classified as property, plant and equipment for purposes of preparing the municipality's financial statements.
- Investment assets comprise land or buildings (or parts of buildings) or both held by the municipality, as owner or as lessee under a finance lease, to earn rental revenues or for capital appreciation or both.
- Investment assets shall be recorded in a separate section of the assets register in the same manner as other assets.
- If the Council of the municipality resolves to construct or develop a property for future use as an investment property, such property shall in every respect be accounted for as an ordinary asset until it is ready for its intended use – where after it shall be reclassified as an investment asset.

Investment assets shall not be depreciated, but shall be valued annually at financial statements date to determine their fair market value. Investment assets shall be recorded in the financial statements at such fair value. Adjustments to the previous year's recorded fair value shall be accounted for as either gains (revenues) or losses (expenses) in the accounting records.

-
- An expert valuer shall be engaged by the municipality to undertake such valuations unless such expertise is available in-house.

10.16 Assets treated as inventory

- Any land or buildings owned or acquired by the municipality with the intention of reselling such property in the ordinary course of business, or any land or buildings owned or acquired by the municipality with the intention of developing such property for the purpose of reselling it in the ordinary course of business, shall be accounted for as inventory, and not included in either property, plant and equipment or investment property in the municipality's financial statements.
- Such inventories shall, however, be recorded in a separate section of the assets register in the same manner as assets.

10.17 Recognition of heritage assets in the asset register

- If no original costs or fair values are available in the case of one or more or all heritage assets, the Chief Financial Officer may, if it is believed that the determination of a fair value for the assets in question will be a laborious or expensive undertaking, record such asset or assets in the asset register without an indication of the costs or fair value concerned.
- For financial statements purposes, the existence of such heritage assets shall be disclosed by means of an appropriate note.

10.18 Other write-offs of assets

- An asset item, even though fully depreciated, shall be written off only on the recommendation of the manager controlling or using the asset concerned, provided it has been submitted to the Chief Financial Officer for approval.
- Every manager shall report to the Chief Financial Officer on 31 October of each financial year on any asset which such manager wishes to have written off, stating in full the reason for such recommendation. The Chief Financial Officer shall consolidate all such reports, and shall submit a recommendation to the Accounting Officer of the municipality on the assets to be written off.
- The only reasons for writing off assets, other than the alienation of such assets, shall be the loss, theft, destruction or material impairment of the item/s in question.

- In every instance where a not fully depreciated asset is written off, the Chief Financial Officer shall immediately debit to such department or vote the full carrying value of the asset concerned.

10.19 Agricultural assets

- Accounting for such assets shall take place in accordance with the requirements of GRAP 101.
- The Chief Financial Officer, in consultation with the head(s) of department concerned, shall ensure that all such assets, such as livestock and crops, are valued at 30 June each year at fair value less estimated cost of disposal.
- Such valuation shall be undertaken by a valuer specialising in the valuation of the type of agricultural assets concerned.
- Any losses on such valuation shall be debited to the department or vote concerned as an operating expense, and any increase in the valuation shall be credited to the department or vote concerned as operating revenue.
- If any such asset is lost, stolen or destroyed, the matter – if material – shall be reported in writing by the manager concerned in exactly the same manner as though the asset were an ordinary asset.
- Records reflecting the details of agricultural assets shall be kept in a separate section of the asset register or in a separate accounting record and such details shall reflect the information which the Chief Financial Officer, in consultation with the manager concerned, deems necessary for accounting and control purposes.
- The Chief Financial Officer shall annually insure the municipality's agricultural assets, in consultation with the manager concerned.

11. MAINTENANCE OF ASSETS

11.1 General maintenance of Assets

- Every manager shall be directly responsible for ensuring that all assets are properly maintained and in a manner which will ensure that such assets attain their maximum useful operating lives

13 FINANCIAL DISCLOSURE

- The financial statements must disclose, in respect of each class of asset classified under the categories of infrastructure, community, heritage, investment properties, inventory, biological and other assets the compulsory disclosures as required by the relevant standards of GRAP

INDICATIVE USEFUL LIFE OF ASSETS

Asset Class	Asset Sub-grouping	Useful Life (Yrs)
Land	None	Indefinite
Buildings	None	100
Infrastructure	Sewerage	10 – 100
	Electricity	15 – 100
	Water	12 – 182
	Roads	12 – 102
	Security Measures	5 – 50
Community Assets	None	5 – 100
Leased Asset	None	3 – 6
Heritage	None	Indefinite
Other Assets	Bins and Containers	15
	Other	3 – 100
	Office Equipment	2 – 35
	Vehicles and Specialised Vehicles	7 – 50

INDICATIVE USEFUL LIVE OF ASSETS

<u>Asset Class</u>	<u>Asset Sub Grouping</u>	<u>Years</u>
INFRASTRUCTURE	Roads	2-115
	Stormwater	15-100
	Electricity	5-75
	Water	2-125
	Sewerage	5-140
COMMUNITY	Recreational Facilities	2-50
	Security	2-30
OTHER	Buildings	5-50
	Specialist Vehicles	5-35
	Other Vehicles	5
	Office equipment	1-10
	Furniture and Fittings	2-40
	Computer Equipment	2-40
	Bins and Containers	3-35
	Emergency Equipment	15
	Plant and Equipment	2-30
	Landfill Sites	15

THIS SCHEDULE REPLACES THE SCHEDULE ON PAGE 29 OF THE POLICY



FUNDING AND RESERVES POLICY

DOCUMENT AND VERSION CONTROL

Version: **Revision 4**

Date: **March 2013**

Summary: This document describes Funding and Reserves that will be applicable to the Mossel Bay Municipality, with effect from

1 July 2013

Signature: _____

Date: _____

Municipal Manager
(Accounting Officer)

Signature: _____

Date: _____

Executive Mayor

INDEX

Contents	Page
1. INTRODUCTION AND OBJECTIVE	4
2. LEGISLATIVE REQUIREMENTS	4
3. CASH MANAGEMENT	4
4. DEBT MANAGEMENT	4
5. FUNDING OF THE CAPITAL BUDGET	5
6. FUNDING OF THE OPERATING BUDGET	7
7. RESERVES	10
8. REVIEW OF THE POLICY	11

FUNDING AND RESERVES POLICY

1. INTRODUCTION AND OBJECTIVE

Mossel Bay Municipality sets as its objective to be a long-term financially sustainable Municipality with acceptable levels of service delivery to the community.

This policy aims to set standards and guidelines towards ensuring financial viability over both the short and long term and includes funding as well as reserves requirements. **It also ensures the operating and capital budgets of Council are appropriately funded and reserves are maintained at the required levels.**

2. LEGISLATIVE REQUIREMENTS

In terms of Section 18 and 19 of the Municipal Finance Management Act , No 56 of 2003 (MFMA), an annual budget may only be funded from:-

- Realistically anticipated reserves to be collected ;
- Cash-backed accumulated funds from surpluses of previous years not committed for other purposes; and
- Borrowed funds, but only for capital projects.

Furthermore, spending on a capital budget may only be commenced if the sources of funding have been considered, are available and have not been committed for other purposes (Section 19 (1) (d) of the MFMA)

In accordance with the requirements of the MFMA, the Budget must be cash funded.

3. CASH MANAGEMENT

Cash Management is done in terms of the Municipality's Cash Management and Investment Policy.

4. DEBT MANAGEMENT

Debt Management is done in terms of the Municipality's Debt and Borrowing Policy **and the Customer care, indigent, credit control, debt collection and tampering policy.**

5. FUNDING OF THE CAPITAL BUDGET

The Capital Budget can be funded by way of own contributions, grants, public contributions or any other financing source secured by the local authority.

5.1. Own Funding Sources

Mossel Bay Municipality has established a Capital Replacement Reserve (CRR) for the purpose of financing capital projects and the acquisition of capital assets on the following conditions:-

5.1.1. *Purpose of the CRR*

It is the policy of the Mossel Bay Municipality to establish a Capital Replacement Reserve. The purpose of the CRR is to set funds aside for the financing of property, plant and equipment. The CRR is therefore an asset financing source that represents an alternative to other funding sources available to municipalities, namely external loans (interest bearing borrowings) and government grants and subsidies.

5.1.2. *Contributions to the CRR*

It is the policy of Council to make contributions annually to the CRR to ensure that the CRR remains a capital funding source for the future. The Municipality will determine its future capital financing requirements and endeavour to transfer sufficient cash to its CRR in terms of this determination. The Integrated Development Plan, the Municipality's ability to raise external finance and the amount of Government grants and subsidies that will be received in future will need to be taken into account in determining the amount that must be transferred to the CRR.

All cash proceeds on the sale of assets (including the sale of buildings and land) will be transferred from the Accumulated Surplus to the CRR via the Statement of Changes in Net Assets.

All cash proceeds from Developers Contributions and payments received in respect of the buyout of parking areas will be transferred from the Accumulated Surplus to the CRR via the Statement of Changes in Net Assets.

Council will annually, with the approval of its budget, provide for a contribution from Income to the CRR. The contribution from income is a function of interest received on investments as well as a portion of the income generated from tariff income in respect of the depreciation of assets.

Annually a contribution equal to the depreciation of that financial year will be contributed from the accumulated surplus to the CRR. Every year, with the closure of the financial records, the Chief Financial Officer can decide on an increased contribution to the CRR if sufficient cash surpluses were generated through savings on expenditure or additional income sources during the year.

The actual final contribution compared to the budgeted amount, must annually be reported to Council.

Similarly the Chief Financial Officer can decide on a lesser amount but only if the cash income from interest on investments and Tariffs did not realise as budgeted for.

5.1.3. Accounting Requirements

The balance of the CRR must always be represented by cash.

The CRR may only be utilised for the financing of items of property, plant and equipment as specified in GRAP 17 for the Municipality and may not be used for the maintenance of any assets.

Whenever an asset is financed out of the CRR an amount equal to the cost price of the asset purchased is transferred from the CRR into Accumulated Surplus on the Statement of Changes in Net Assets. This is done to accommodate future annual depreciation charges on assets funded from the CRR.

A register must be kept with full details of all the following transactions:

- (a) Land Sales.
- (b) Developers Contributions.
- (c) Parking Areas.

5.2. Other Funding Sources

The Capital Budget shall be financed from external sources such as the following:

- Grants and subsidies as allocated in the Division of Revenue Act
- Grants and subsidies as allocated by Provincial Government
- External loans
- Public contributions
- Any other financing sources secured by local authorities

These funds will only be taken up in the Annual / Adjustment Budget once an official letter/contract has been received and signed for the allocation of such funds to the Municipality.

6. FUNDING OF THE OPERATING BUDGET

6.1. Basis of Calculation

- The incremental approach is used in preparing the annual Operating Budget, except in cases where contractual commitment has been made that would span over more than one financial year. In these instances the zero-based method will be followed.
- The annual Operating Budget shall be based on realistically anticipated revenue that should be equal to the anticipated operating expenditure in order to result in a balanced budget.
- An income-based approach shall be used where the realistically anticipated income is determined first and the level of operating expenditure would be based on the determined income, thus resulting in a balanced budget.

6.2. Assumptions for different categories

The following assumptions are used when compiling the budget for the following expenditure categories:-

- **Employee-Related Costs**
The salaries and allowances are calculated based on the percentage increases as per the collective agreement between organised labour and the employer for a particular period.

The remuneration of all political office bearers is based on the limitation and percentages as determined by the responsible National Minister.
- **Collection Costs**
It refers to costs attributed for the collection of outstanding amounts according to the Credit Control Policy and the Service Level Agreement.
- **Depreciation and Amortisation**
Depreciation is calculated at cost using the straight line method, to allocate depreciation cost to the residual values over the estimated useful lives of the assets.

- **Interest External Borrowings**
The above refers to interest and redemption that has to be repaid on an external loan taken up by the Municipality. The Budget is determined by the repayments that the Municipality is liable for based on the loan agreements entered into with the Institutions.
- **Bulk Purchase**
The expenditure on bulk purchases shall be determined by using the tariffs as stipulated by the Department of Water Affairs and NERSA or any other service provider from time to time.
- **General Expenses**
The growth will be based on a percentage growth in line with the prevailing growth rates and the CPI and prior actual expenditure trends.
- **Repairs and Maintenance**
Repairs and Maintenance shall be determined in conjunction with the needs of the different Directorates and in accordance with the Asset Maintenance Plan for the maintenance of Infrastructure Assets and Normal Maintenance.
- **Contributions to [funds] provisions**
Contributions made to provisions are based on actual expenditure in the previous year and any other factor that could have effect.

Contributions to Debt impairment provision are calculated using two methods:

- **GRAP 104.61 using the estimated future cash flows, discounted at the effective interest rate; and**
- **By calculating payment percentages of debtors for the past twelve months and apply that payment percentage on all debtors with outstanding balances longer than longer than 30 days on their whole outstanding amount.**
- **The calculation with the highest value of the two is then used as basis for the contribution to this provision.**

Contributions to Employee benefits are based on Actuarial valuations done on the Medical aid, Long-service and Ex-gratia benefits.

Contributions to provisions for the Clearing of Alien Vegetation and the Rehabilitation of Landfill sites are based on reports from an expert on the specific field of interest.

6.3. The Operating Budget shall be financed from the following sources.

- Service Charges
 - Electricity charges
 - Water sales
 - Refuse removal fees
 - Sewerage fees
- Taxes

Assessment rates are levied in terms of the Municipal Property Rates Act based on land and improvements value.

Tariffs are set in accordance with the stipulations as set out in the Tariff Policy.
- Grants and Subsidies

Grants and subsidies shall be based on all gazetted grants from the National and Provincial Treasuries and all other Public Contributions from organisations.
- Interest on Investments

[The budget for interest on investments shall be in accordance with the Cash and Investment Policy of the Municipality.] The Municipality has a Cash and Investment policy which purpose is to secure the sound and sustainable management of any surplus cash and investments. The budget for interest on investments and is based on a forecast of projected interest rates and projected investments to be made/withdrawn for the period.]
- Rental Fees

The budget for income from rental will be based on the fees set out in the rental contracts.
- Fines

Income from fines will be budgeted for on actual Income received in the preceding year and a percentage growth rate for the particular year.
- Other Income

All other income will be budgeted on the actual Income received in the preceding year and a percentage growth rate for the particular year.

7. RESERVES

7.1. Introduction

The Municipality recognises the importance of providing to the Municipality itself, as well as its creditors, financiers, staff and general public a measure of protection for future losses, as well as providing the necessary cash resources for future capital replacements and other current and non-current liabilities.

7.2. Legal Requirements

As there are no legal requirements for the creation of reserves, the Housing Act, No 107 of 1997, requires the creation of the Housing Development Fund. According to GRAP “Framework and Preparation and Presentation of Financial Statements” such reserves may be created, but “Funding Accounting” is not allowed and any such reserves must be legal reserves created by law or through a Council Resolution.

7.3. Types of Reserves

Reserves can be classified as cash-funded reserves and non-cash-funded reserves:

7.3.1. Cash-Funded Reserves

7.3.1.1. Housing Development Fund

The Accounting Officer must create a Housing Development Fund in terms of the Housing Act, No 107 of 1997.

The Housing Development Fund must be cash backed. The proceeds of the Housing Development Fund are utilised for housing development in accordance with the National Housing Policy.

Any rental, sale or alienation of property financed previously from Government housing funds to be paid into the Housing Development Fund.

7.3.1.2. Capital Replacement Reserve (CRR)

The CRR may only be utilised for purpose of financing of items of property, plant and equipment as specified in GRAP 17, and may not be used for the maintenance of any assets. The CRR is an asset financing source that represents an alternative to the other funding sources available, namely external loans, government grants and subsidies.

7.3.2. Non-Cash-Funded Reserves

7.3.2.1. Revaluation Reserve

The accounting for the Revaluation Reserve must be done in accordance with the requirements of GRAP 17, if required.

It must be necessary to create non-cash funded reserves according to GRAP requirements and the Accounting Officer must create any reserves prescribed by the Accounting Standards Board.

8. REVIEW OF THE POLICY

[The Funding and Reserves Policy is the only policy of the Municipality in this regard and replaces any preceding post policies in this regard.]

Any revision of the policy must be approved by Council.

Whenever the Minister of Finance or National Treasury requires changes to the policy by way of legislation, changes to GRAP or otherwise, it must be reviewed annually and submitted for consideration by Council.



DEBT AND BORROWING POLICY

MOSSEL BAY MUNICIPALITY
DEBT AND BORROWING POLICY

DOCUMENT AND VERSION CONTROL

Version: **Revision 4**

Date: **March 2013**

Summary: This document describes the Debt and Borrowing Policy that will be applicable to the Mossel Bay Municipality, with effect from

1 July 2013

Signature: _____

Date: _____

Municipal Manager
(Accounting Officer)

Signature: _____

Date: _____

Executive Mayor

INDEX

1. INTRODUCTION

2. POLICY FRAMEWORK

3. OBJECTIVES

4. DUE DELIGENCE

5. DELEGATIONS

6. MANGEMENT AND INTERNAL CONTROL PROCEDURES

7. DEBT AND BORROWING

- 7.1. Debt Management
- 7.2. Debt Ethics
- 7.3. Types of Debt
- 7.4. Security for Debt
- 7.5. Procedures for debt approval and securities
- 7.6. Cost of Debt
- 7.7. Competitive Bidding
- 7.8. Types of Debt and Financing sources
- 7.9. Commission or Cost
- 7.10. Performance
- 7.11. Forbidden activities
- 7.12. Reporting

8. REVIEW OF THE POLICY

1. INTRODUCTION

In terms of Chapter 6 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003), (The “Act”) the municipality may incur long- and short-term debt, subject to certain conditions.

The municipality sometimes need additional bridging funding for over short-term periods and to finance long-term projects (capital projects).

This Debt **and Borrowing** Policy provides for the municipality to obtain short- and long-term debt and set out all conditions under which the municipality will be entitled to obtain such debt.

All employees of the municipality should adhere to this policy.

1. POLICY FRAMEWORK

This policy addresses all relevant principles and processes to be followed when obtaining short- and long-term debt, to ensure sufficient management of debt. The policy includes the following:

- Objectives of the policy
- Due diligence
- Delegations
- Management and internal control procedures
- Debt Management
- Types of Debt
- Securities for Debt
- Approval procedures
- Cost of Debt
- Competitive selection of bids
- Types of Debt and financing sources
- Commission and discounts
- Forbidden activities
- Reporting and monitoring of requirements
- Review of the policy

2. OBJECTIVES

The objectives of this policy are to ensure optimal performance with the lowest possible risk through managing the debt, and to ensure accountability, responsibility and transparency throughout the process.

It is also to ensure compliance with the relevant legal and statutory requirements relating to municipal borrowing and to maintain debt within specified limits and ensure adequate provision for the repayment of debt.

3. DUE DELIGENCE

Each official involved in the process of **[debt] borrowing** must do so with such judgments and care, under prevailing circumstances, as a person of prudence, discretion and intelligence would exercise in managing his or her own affairs and with his or her primary goal to protect the municipality's cash resources, the municipality's interests with its funders, and in general the municipality's good name.

Speculation may not be undertaken in any of the processes.

4. DELEGATIONS

The management of all cash resources of the municipality is the responsibility of the Accounting Officer. The Accounting Officer will be responsible for:

- the proper implimentation of this policy;
- developing of a relevant system for delegation which will ensure administrative as well as operational effectiveness; and
- appropriate controles on balancing of the management of cash resources

The Chief Financial Officer, as designated in writing by the Accounting Officer, should advise the Accounting officer on the exercise of powers and duties with regard to this policy, and assist the Accounting Officer in the administration of the cash resources, bank accounts and debt account.

The Accounting Officer may not delegate any powers or duties in the administration of the municipality's cash resources to any political structure or councilor and no council member is allowed to interfere or attempt to interfere in the management of the municipality's cash resources.

Any delegation by the Accounting Officer in terms of this policy:

- Must be in writing.
- Is subject to any restrictions and conditions as the Accounting Officer shall prescribe.
- May be either to a specific individual or to the holder of a specific position in the municipality and may not be a committee of officials.
- Can not deprive the Accounting officer of the responsibility concerning the exercise of delegated powers or the performance of the delegated duty.

The Accounting Officer may question any decision taken as a result of a delegation or sub-delegation in terms of this policy to confirm, amend or repeal, but no such amendment or repeal of an act may be done to break down any rights that would arise as a result of the decision.

For the implementation of this policy, any reference to “Accounting Officer” also means “any other person acting under a delegated power or function as exercising delegated by the Accounting Officer in terms of paragraph 5.

5. MANAGEMENT AND INTERNAL CONTROL PROCEDURES

The Accounting Officer, assisted by the Chief Financial Officer must take all reasonable steps to ensure:

- That the municipality have a managerial-, accounting- and information system to maintain all debt-, accounts-, receipting-, withdrawals- and debt transactions.
- That, in the case of debt, amounts due been calculated on a monthly basis
- That the municipality have a system of internal controls over bank- and debt accounts, receipting-, withdrawal- and debt transactions.

The Internal Audit department should advise the accounting officer and evaluate and report on compliance with the above, at least on an annual basis.

6. DEBT AND BORROWING

6.1. Debt Management

The Accounting Officer is responsible for the administration of all debt procedures and must take all reasonable steps to ensure that debts are managed in compliance with all audit requirements and any legal requirements included as prescribed in the Law on Local Government: Municipal Finance Management Act, 2003 and in particular Chapter 6 of the Act.

The Accounting Officer may delegate the duties, linked to investments, as per paragraph 5 of this policy.

6.2. Debt Ethics

All officials involved in the debt management process must act with fidelity, honesty, integrity and in the best interest of the municipality and must strive, within the sphere of influence of the officials, to prevent any impairment of the debt of the municipality and creating solvency problems.

No officials involved in the debt management process should use his or her position or privileges as, or confidential information obtained in the process for personal gain or unfair advantage to another person.

The Accounting Officer must report as soon as practicable to the Mayor as well as the National Treasury any alleged violation of the above and may also make recommendations whether the alleged offending party must be listed on the National Treasury's database of persons prohibited from doing any business with the public sector. Any such report by the Accounting Officer must complete details of the alleged violation and a written response from the alleged offending party, as proof that the alleged offending party did receive the allegations in writing and had at least 7 (seven) working days to respond to the allegations.

Any sponsor, offered or granted to the municipality must be immediately reported to the National Treasury.

6.3. Types of Debt

6.3.1. Short-term Debt

To ensure that the municipality has sufficient cash to meet the objectives of local government, as contained in Article 152 of the Constitution of the Republic of South Africa (Act 108 of 1996), it is sometimes necessary to obtain short-term financing in order to finance cash shortages in a financial year to cover the bridging operation and / or temporary capital financing.

Short-term debts may only be incurred if the Council is convinced that it will be refunded during the financial year and a report to the Council should indicate how and when it will be repaid, with specific reference to the conditions set in Article 45 of the Act on Local Government: Municipal Finance Management Act (Act No. 56 of 2003).

No debt agreement for short-term debts may be incurred for a period that expires after the end of the financial year in which they are incurred. The Accounting Officer must, as part of the budgeting, determine in time whether the Council will need short term debt for the new financial year ahead and take such steps to ensure that the Council could consider a debt agreement before the date on which the Council will require such financing.

By considering the cash flow of the municipality it must be provide for emergency situations that additional cash may be needed and should be kept in mind to determine whether the Council should enter into short-term debts.

Nothing prevents the Accounting Officer, if it appears that during the financial year a cash shortage arises, to obtain approval from the Council for the introduction of short-term debts. However if it will not be repaid in the same financial year as a result of under-performance in terms of credit or over expenditure, the Council is not allowed to approve such agreement.

The conditions set out in Chapter 6 of the Act on Local Government: Municipal Finance Management, 2003 (Act No. 56 of 2003) must at all times be complied with by the Accounting Officer.

6.3.2. Long-term Debt - Capital Asset

The Council has an obligation to acquire assets and to maintain it in order to ensure service delivery, however it is not always possible for the Council to finance these assets from its own cash reserves. It is for this purpose that the Council may incur long-term debt.

No capital projects may be entered into before the financing sources have been considered, approved and are available. For the purposes of this, "available" means a legally enforceable document in the municipality's possession that guarantees the funding. Short-term bridging finance for capital expenditure may be incurred in anticipation of the disbursement of the long-term debt, provided that the long-term financing is "available" and the conditions for engaging in short-term debts, as per par.7.3.1. above, are met.

The cost of long-term assets which may be incurred include capitalised interest for a reasonable time, the cost of securities, finance costs, advertising, legal, advisory, trustee, credit ratings and other costs of finance, professional services, where it directly applicable to the project and other amounts that the Minister of Finance may approve.

The terms of repayment of any debt **[must be calculated according to the expected useful life of the assets financed with the debt] the repayment period must not exceed the expected useful life of the assets financed with the debt.**

No long-term debt may be incurred if it is not compatible with the Municipality's capital budget, excluded for refinancing.

6.3.3. Long-term Debt – Refinancing

The Municipality is, in terms of Section 46 (5) of the Act on Local Government: Municipal Finance Management Act, 2003, allowed refinancing of long-term debt with the aim to save on the cost of debt. The Accounting Officer must, for this purpose, at least annually and as part of the budget process evaluate and report to the Council about the cost of existing debt, or if the refinancing is a benefit to the Municipality. As part of the evaluation, the Accounting Officer should consider if a once-off payment at the end of the loan period would not be more favorable to the Municipality if the repayments are invested in an investment fund with reasonable projected return on such investment.

Refinancing may only be for long-term debt which has been incurred lawfully in the past and with the further condition that the loan period does not exceed the expected lifespan of the assets financed thereby.

6.4. Security for Debt

It is common practice that investors or financiers require security for granting loans. The municipality will provide security for the inclusion of debt, as set out in section 48 of the Act on Local Government: Municipal Finance Management Act, 2003, but the Council will consider each form of security, together with the debt agreement.

6.5. Procedures for debt approval and securities

The procedures for approval of debt and debt security are defined in Chapter 6 of the Act on Local Government: Municipal Finance Management Act, 2003. For completeness of this policy is shown below:

6.5.1. Short-term Debt

- “45 (2) A municipality may incur short-term debt only if –
- (a) a resolution of the municipal council, signed by the mayor, has approved the debt agreement; and
 - (b) The accounting officer has signed the agreement or other document which creates or acknowledges the debt.”

6.5.2. Long-term Debt

- “46 (2) A municipality may incur long-term debt only if –
- (a) A resolution of the municipal council, signed by the mayor, has approved the debt agreement; and
 - (b) The accounting officer has signed the agreement or other document which creates or acknowledges the debt.
- (3) A municipality may incur long-term debt only if the accounting officer of the municipality -
- (a) has, in accordance with section 21A of the Municipal System Act-
 - (i) at least 21 days prior to the meeting of the council at which approval for the debt is to be considered, made public in an information statement setting out particulars of the proposed debt, including the amount of the proposed debt, the purposes for which the debt is to be incurred and particulars of any security to be provided; and
 - (ii) invited the public, the National Treasury and the relevant provincial treasury to submit written comments or representations to the council in respect of the proposed debt; and
 - (b) Has submitted a copy of the information statement to the municipal council at least 21 days prior to the meeting of the council, together with particulars of-
 - (i) The essential repayment terms, including the anticipated debt repayment schedule; and
 - (ii) The anticipated total cost in connection with such debt over the repayment period.”

6.5.3. Security

- “48 (3) A council resolution authorising the provision of security in terms of subsection (2) (a) –
- (a) must determine whether the asset or right with respect to which the security is provided, is necessary for providing the minimum level of basic municipal services; and
 - (b) if so, must indicate the manner in which the availability of the asset or right for the provision of that minimum level of basic municipal services will be protected.
- (4) If the resolution has determined that the asset or right is necessary for providing the minimum level of basic municipal services, neither the party to whom the municipal security is provided, nor any successor or assignee of such party, may, in the event of a default by the municipality, deal with the asset or right in a manner that would preclude or impede the continuation of that minimum level of basic municipal services.

- (5) A determination in terms of subsection (3) that an asset or right is not necessary for providing the minimum level of basic municipal services is binding on the municipality until the secured debt has been paid in full or the secured obligations have been performed in full, as the case may be.”

6.6. Cost of Debt

The municipality must guard that the cost of long-term debt do not rise to such a level that it has a remarkable negative effect on taxes or other municipal charges such as maintenance. The maximum percentage of the operating budget for the repayment of debt must be calculated in the municipality's long-term budget with thorough consideration of the needs identified in the Integrated Development Plan, the cost of new or replacement of existing infrastructure and equipment and other administrative needs.

6.7. Competitive Bidding

The Accounting Officer should **[adhere to the process as per Supply Chain policy when considering the bids received. For purposes of evaluating tenders in terms of costs, the expected interest debt over the full term of the proposed debt agreement calculated and used as the basis for the 80/20 and 90/10 allocations]** ensure that no deviations from the Supply Chain Management process are allowed with regards to the calling for interest rates with the calling for bids for any form of debt (short term or long term or finance lease or new borrowings) whether this is allowed in terms of the Council's Supply Chain Management policy or not. For purposes of evaluating tenders in terms of costs, the expected interest debt over the full term of the proposed debt agreement must be calculated and used as the basis for the 80/20 and 90/10 allocations.

6.8. Disclosure of information

Any person involved in the borrowing of funds by the municipality must, when interacting with a prospective lender or when preparing documentation for consideration by a prospective investor disclose all relevant information that may be requested or that may be material to the decision of the prospective lender or investor. Reasonable care must be taken to ensure the accuracy of any information disclosed.

6.9. Types of Debt and Financing sources

The types of debt that may be incurred and the debt financing which may be incurred are as follows:

6.9.1. Types of Short-term Debt

- Bank overdraft
- Short Term Loans
- Marketable Bonds
- Non-Marketable Bonds
- Other Securities

6.9.2. Types of Long-term Debt

- Long-Term Loans
- Installment Credits
- Finance Leasing
- Marketable Bonds
- Non-Marketable Bonds
- Other Securities

6.9.3. Financing Sources

- Public
- Banks
- Development Bank of South Africa
- Infrastructure Finance Corporation
- Public Investment Commissioners
- Insurance Companies
- Municipal Pension Funds
- Other Public Pension Funds
- Bond Trusts
- Internal Funds
- Other Sources

6.10. Commission or Cost

No Commission is payable to an officer or board member, or spouse to, business partner or immediate relative of an officer or board member by an institution, investors or financiers, for any reference made by them.

Any commission, fee or other compensation paid to any person by an institution must certify to the municipality by the institution through a certificate. Any quotation / tender to the municipality given by an institution must be net of fees, commissions or rewards, but also need to include commission, rewards or costs, that will be paid in respect of the debt.

6.11. Performance

The Accounting Officer must annually measure and report to the Council on the performance of its debt in terms of the stipulated objectives of this policy.

6.12. Forbidden activities

- No debt may be made otherwise than in the name of the municipality.
- Money cannot be borrowed for the purpose of investments.
- No person, including officers and council members, may interfere or attempt to interfere in the management of fault attributed to the Accounting Officer or persons delegated by the Accounting Officer.
- No debt may be made in any other currency than the Rand, and that is not linked, or is affected by any change in the value of the Rand against any foreign currency.
- No debt shall be made for expenses not related to the functions and powers of the municipality.

6.13. Reporting

The Accounting Officer must within 10 working days after the end of each quarter furnish the Mayor with a report setting out the detail of each debt portfolio.

The above report must be in the format provided by National Treasury for reporting and monitoring of debt.

6.14. Guarantees

The Municipality may not issue any guarantee for any commitment or debt of any organ of state or person, except on the following conditions:

- **The guarantee must be within limits specified in the municipality's approved budget.**
- **A municipality may guarantee the debt of a municipal entity under its sole control only if the guarantee is authorised by the Council.**
- **A municipality may guarantee the debt of a municipal entity under its shared control or of any other person, but only with the approval of the National Treasury.**

Neither the National nor Provincial Government may guarantee the debt of any Municipality.

7. Review of the Policy

This Debt Policy is the only policy of the municipality and replaces any past policies in this regard. Any revision of the policy must be approved by the Municipal Council.

All proposed changes to this policy should be tabled by the Mayor as part of the annual review of policies and budget documentation.

Whenever the Minister of Finance or the National Treasury or the Auditor – General requests changes to the policy by way of legislation, changes to GRAP or otherwise, it must be reviewed and submitted for consideration by the Council. Such submission must be accompanied with a full description of the reasons for the change to the policy.



EXPENDITURE POLICY

EXPENDITURE POLICY

DOCUMENT AND VERSION CONTROL

Version: **Revision 3**

Date: **MARCH 2013**

Summary: This document describes the Rates Policy that will be applicable to the Mossel Bay Municipality, with effect from **1 July 2013**

Signature: _____

Date: _____

Municipal Manager
(Accounting Officer)

Signature: _____

Date: _____

Executive Mayor

1. Expenditure

1.1 No expenditure shall be incurred unless provision therefore has been made in the approved budget.

1.2 Work approved by the Council, either specially or generally, may only be undertaken on behalf of a third party when the full costs are recovered in advance before commencement of the work.

1.3 In the case of an emergency, any proposed expenditure not provided for in the budget shall be authorised as prescribed in terms of Section 29 of the Municipal Finance Management Act.

In addition to Section 29, the following procedures will also be applicable:

(a) In the case of operating expenditure, report as soon as possible to the Accounting Officer and identify virements in the operational budget in order to finance the expenditure; or

(b) In the case of capital expenditure, report as soon as possible to the Accounting Officer and recommend virements in the capital budget, having regard to priority ratings and the limit of the total approved capital budget.

1.4 No person shall commit the municipality to any authorised expenditure unless the necessary Supply Chain Management processes have been followed which include the completion of an official requisition or order. The Chief Financial Officer shall determine the information to be supplied on such requisition or order.

1.5 No Unauthorised, Irregular, Fruitless and Wasteful expenditure may be incurred by any person. If such expenditure is incurred, it will be dealt with in terms of Section 32 of the M.F.M.A.

1.5 1 Unauthorised Expenditure

Unauthorised expenditure is any expenditure incurred otherwise than in accordance with section 15 or 11(3) of the Municipal Finance Management Act (MFMA).

Unauthorised expenditure includes:

- Overspending of the total amount appropriated in the municipality's approved budget,
- Overspending of the total amount appropriated for a vote in the approved budget,
- Expenditure from a vote unrelated to the department or functional area covered by the vote,
- Expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose,
- Spending of an allocation received from another sphere of Government, municipality, or organ of state otherwise than in accordance with any conditions of the allocation,
- A grant by the municipality otherwise than in accordance with the MFMA.

1.5.2 Irregular Expenditure

Irregular expenditure is expenditure incurred by the municipality in contravention of, or that is not in accordance with the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), the Public Office Bearers Act (Act No. 20 of 1998) or the Municipality's supply chain management policy and which has not been condoned in terms of such act or policy, but excludes expenditure which falls within the definition of "unauthorised expenditure".

1.5.3 Fruitless and Wasteful Expenditure

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised.

2. Capital Expenditure

2.1 No capital expenditure shall be incurred or committed to any project unless:-

- (a) provision has been made in the approved capital budget or adjustments budget.
- (b) all necessary legislative requirements have been met as set out in the Municipal Finance Management Act (Act No. 56 of 2003), Supply Chain Management policy and the Budget and Reporting Regulations of National Treasury.

2.2 Amendments to the approved capital budget must be done in accordance with the virement policy of Council.

2.3 Where capital expenditure provided in the previous year's budget has not been fully incurred in that year and the balance of the capital expenditure with respect to the specific project must be incurred during the current financial year, such balance of expenditure, if not duly provided for in the current year's budget, shall only be authorised if the total capital costs/depreciation impacting on the municipal operating account for the particular service does not exceed the provision for capital costs/depreciation provided for the service in the current financial year. Such expenditure must be dealt with in terms of the Council's virements policy and must be approved in the adjustment budget in February each year.

3 Expenditure from Provisions and Special Funds

3.1 Expenditure are only allowed as a direct allocation to provisions where the necessary provision has been made and approved by Council through the operating budget and according to the guidelines as set out in the GRAP standards.

4 Recovery of Losses

4.1 Any loss suffered by the municipality due to any fraudulent or corrupt act or an act of bribery shall be dealt with in accordance with the Fraud Prevention Policy and immediately be reported to the South African police service, Auditor-General, Mayor and Accounting Officer in terms of Section 32 (b) of the M.F.M.A.

4.2 Circumstances of financial misconduct by municipal officials in accordance with section 171 of the Local Government : Municipal Finance Management Act, 2003 (Act 56 of 2003) must be reported to the Accounting Officer immediately.

5 Goods and Materials

5.1 Heads of departments shall advise the chief financial officer of the persons authorised to sign requisitions in respect of the categories determined and approved by the municipal manager from time to time. Specimen signatures of all persons authorised to sign requisitions shall be supplied to the chief financial officer. Supply Chain Management will keep record of all authorised persons and the specimen signatures.

6 Payments

All payments must adhere to the stipulations as required by Section 11 of the M.F.M.A.

- 6.1 (a) The Accounting Officer, Chief Financial Officer and any other official authorised in terms of Section 11 of the M.F.M.A. shall be responsible for the payment of all accounts due by the municipality.
 - (b) That all money owing by the municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure.
 - (c) Payments will only be made directly to the person or institution to which a contract was awarded and from which the invoice is for legally rendering the service to Council, is received.
 - (d) All requests for payment, properly certified and accompanied by the relevant invoices and supporting documentation must reach the Creditors' Section 3 days (72 hours), before payments are made.
- 6.2 Heads of departments shall advise the Chief Financial Officer of the names of officials empowered to sign vouchers and authorising payment of accounts and together with their specimen signatures.
- 6.3 Invoices or statements submitted for payment to the Head Expenditure by any department shall be in such form as may be required by the chief financial officer and must state the reference to the budgetary provision to meet such payment.
- 6.4 A department submitting an invoice to the Chief Financial Officer for payment shall ensure and authorizes that:-
- (a) All processes in terms of the Supply Chain Management Policy of Council had been followed.
 - (b) The goods and services have been received and rendered in good order and under the control of Council;
 - (c) The prices, calculations and any taxes are correct;

- (d) Any discounts to which the municipality is entitled have been deducted;
- (e) The account has not been paid previously;
- (f) Sufficient budgetary provisions exists;
- (g) If excess expenditure is involved, the resolution authorising the excess expenditure shall be quoted on the voucher;
- (h) Authority for the payment exists, in which case the authority shall be indicated on the voucher;
- (i) Fruitless and wasteful expenditure has not been incurred.

6.5 All payments due by the municipality shall be made by cheque or approved electronic payment method drawn on the banking account of the municipality. Certain payments may be made from petty cash in accordance with the Supply Chain policy as amended from time to time.

The following procedures must be followed in respect of petty cash payments:

- (a) A proper voucher with full details of expenditure must be submitted;
- (b) The voucher must be signed by the person making the payment, and the person that rendered the payment for purchases;
- (c) All vouchers must be signed by an authorised Senior Official.
- (d) A proper register with full details of expenditure and Income must be maintained.
- (e) Supplement to the petty cash advance must be done on a regular basis.
- (f) The following documentation must be submitted with supplement to the advances.
 - All signed schedules and vouchers supported by the relevant invoices and vote allocations.
 - A proper reconciliation to match the supplementary amount.

- 6.6(a) All cheques or other methods of payment approved by the chief financial officer and drawn on the banking account of the municipality, shall be signed or authorised by not fewer than two persons as authorised by the Accounting Officer in terms of the Section 11 of the M.F.M.A.
- (b) The delegated authority to sign cheques or authorise electronically payments shall be in writing and kept on record, and be reviewed regularly by the Accounting Officer. Copies of such letters of authority will be kept by the Expenditure Section.

7 Salaries, Wages and Allowances

- 7.1 The chief financial officer shall be responsible for the calculation and payment of salaries, wages and allowances.
- 7.2 Payment shall be made in accordance with pay sheets approved by the Head Expenditure to a nominated bank account of the municipal employee or councillor.
- 7.3(a) The Director of Corporate services is responsible to notify the Head Expenditure of all appointments, promotions, dismissals, resignations, transfers, absences for any reasons, and all matters affecting the emoluments of employees of the municipality.
- (b) The submission of such information to the Head Expenditure shall be in such form and at such dates and times as the Chief Financial Officer may determine from time to time.
- 7.4 The Director Corporate Services shall be responsible for the maintenance of all records essential for the accurate determination of emoluments and leave due to employees of the municipality.

8 Accounting

- 8.1 The Chief Financial Officer shall determine the format, standards and systems applicable to the accounting procedures on expenditure and shall in doing so take cognisance of General Recognised Accounting Practices (GRAP) guidelines issued by The Accounting Standards Board.

8.2 Council items related to financial matters, will not be forwarded to Council if it is not supported with the necessary comments by the Chief Financial Officer.

8.3 The Chief Financial Officer shall ensure that proper accounting records and registers are opened and maintained in compliance with subsection (1), and he may prescribe the requirements for access to electronic accounting systems and shall maintain the necessary security and password systems for this purpose.

9 Banking details

9.1 Any changes to creditors banking details will only be allowed when the following procedures have been met:

9.1.1 The Creditor must inform the Municipality of his banking details on an original letterhead from the specific company and approved by the relevant banking institution with their official stamp and signatures.

9.1.2 In the case where official letterheads and documentation is not available a letter from the banking institution duly signed by both parties and official stamp will be required.

9.1.3 Only original documentation for detail as set out above will be accepted for any changes to banking details.

9.1.4 Refunds in respect of other deposit accounts, excluding consumer deposit, will only be refunded to the bank account originally certified by the beneficiary at the time of payment.

10. Interest on late payments

No interest will be payable by Council on any late payments unless prove of negligence of council's officials are provided in which case it must be reported to the Accounting Officer who will determine the recoverability there-of.

11. Grant Expenditure

A proper cash flow in respect of Grant expenditure as well as Grant income related to the Grant Funding project must be drawn up by the relevant director.

No payments will be allowed in respect of projects to be financed from external grants unless grant funding have been received. Council may, however, approve payments before any funds have been received but only where funds, already committed in writing, by the relevant state department or other institution. The relevant directorate must obtain approval for bridging finance.

The Head Expenditure will keep proper records and reconciliations of Grants funded projects.



VIREMENT POLICY

MOSSEL BAY MUNICIPALITY

VIREMENT POLICY

DOCUMENT AND VERSION CONTROL

Version: **Version 4**

Date: **March 2013**

Summary: This document describes the **Budget** Virement policy that will be applicable to the Mossel Bay Municipality, with effect from

1 July 2013

Signature: _____

Date: _____

Municipal Manager
(Accounting Officer)

Signature: _____

Date: _____

Executive Mayor

<u>CONTENTS</u>	<u>PAGE</u>
1. <u>PURPOSE</u>	<u>4</u>
2. <u>DEFINITIONS</u>	<u>5 - 6</u>
3. <u>REGULATION ON BUDGET VERSUS EXPENDITURE</u>	<u>7 - 8</u>
4. <u>VIREMENT REQUIREMENTS</u>	<u>9</u>
5. <u>DELEGATIONS</u>	<u>9</u>
6. <u>OPERATION BUDGET</u>	<u>10</u>
7. <u>CAPITAL BUDGET</u>	<u>11</u>
8. <u>PROCESS AND ACCOUNTABILITY</u>	<u>12</u>
9. <u>ANNEXURES</u>	<u>12</u>

1. **PURPOSE**

- 1.1 The Chief Financial Officer has a statutory duty to ensure that adequate policies and procedures are in place to ensure an effective system of financial control. **The budget virement process is one of these controls**
- 1.2 Section 81(1)(d) of the MFMA states inter alia that “The Chief Financial Officer of the Municipality must advise senior Managers and other senior officials in the exercise of powers and duties assigned to them in terms of section 78 or delegated to them in terms of section 79”.
- 1.3 It is the responsibility of each Executive Director of each Directorate to which funds are allocated, to plan and conduct assigned operations so as not to spend more funds than budgeted for and to ensure that funds are utilised effectively and efficiently. **In addition, they have the responsibility to identify and report any irregular or fruitless and wasteful expenditure in terms of the MFMA.**
- 1.4 Section 78 (1) of the MFMA states inter alia that “Each Senior Manager of a Municipality and each official of a Municipality exercising financial management responsibilities must take all reasonable steps within their respective areas of responsibility to ensure that in terms of Section 78(1) (b) the financial and other resources of the Municipality are utilised effectively, efficiently, economically and transparently”.
- 1.5 **[No expenditure may be incurred unless provision therefore has been made in the operating and capital budgets. Refer to section 15 of the MFMA in this regard.]**
- 1.6 **This policy aims to provide guidelines to senior management in the use of virements as a mechanism in their day-to-day management of their budgets.**
- 1.7 **Another objective of this policy is to allow flexibility in the use of budgeted funds to enable management to act on situations such as disasters, unforeseen expenditure, savings, etc. as they arise to accelerate service delivery in a financially responsible manner.**

2. DEFINITIONS [(CHAPTER 1 OF MFMA)]

2.1 Accounting Officer

[2.1.1] “(a) in relation to a municipality, means the Municipal official referred to in section 60“

2.2 Adjustment Budget

Means a budget:

- (a) As described in Section 28 of the MFMA, and
- (b) In terms of Part 4 of the Municipal Budget and Reporting Regulations.

2.3 Approved Budget

“Means an annual budget –

- 2.3.1 (a) approved by a Municipal Council; or
- 2.3.2 (b) approved by a Provincial or the National Executive following an intervention in terms of section 139 of the constitution, and includes such an annual budget as revised by an adjustments budget in terms of section 28 and of the Municipal Budget and Reporting Regulations.”

2.4 Capital Budget

A capital budget is an estimate of the expenses that will be incurred during that financial year to create future benefits, and the sources of finance from which these expenses will be funded.

2.5 Chief Financial Officer (CFO)

[2.5.1 “means a person designated in terms of section 80(2) (a)”.] means a person designated in terms of the MFMA who performs such budgeting and other duties as may be delegated in terms of section 79 of the MFMA by the accounting officer .

2.6 Executive Directors

[2.6.1] Section 56 of the Systems Act states inter alia that : “Appointment of managers directly accountable to Municipal Managers – (a) a Municipal Council, after consultation with the municipal manager, appoints a manager directly accountable to the Municipal Manager.”

2.7 Financial year

[2.7.1] Means a **12-month** year ending on 30 June.

2.8 Line item

Means an appropriation that is itemised on a separate line in a budget adopted with the idea of greater control over expenditure.

2.9 MFMA Vote

2.9.1 “(a) one of the main segments into which a budget of a Municipality is divided for the appropriation of money for the different departments or functional areas of the Municipality; and

(b) Which specifies the total amount that is appropriated for the purpose of the department or functional area concerned.”

2.9.2 The definition of “VOTE” for Mossel Bay Municipality is set at the Directorate level.

2.9 Operating Budget

The Municipality’s financial plan, which outlines proposed expenditure for the coming financial year and estimates the revenues used to finance this expenditure.

2.10 Virement

[2.10.1] The process of transferring an approved budgetary provision from one operating **[cost element] line item** or capital project to another during a municipal financial year and which results from changed circumstances from that which prevailed at the time of the previous budget adoption.

3. MFMA REGULATION ON BUDGET VERSUS EXPENDITURE

3.1 The MFMA regulates as follows regarding the incurring of expenditure against budgetary provisions.

3.1.1 Section 15 – Appropriation of funds for expenditure

“A Municipality, may except where otherwise provided in the Act, incur expenditure only –

- (a) In terms of an approved budget, and
- (b) Within the limits of the amounts appropriated for the different votes in the approved budget.”

3.1.2 Unauthorised Expenditure (MFMA Definition)

“in relation to a Municipality, means any expenditure incurred by a Municipality otherwise than in accordance with section 15 or 11 (3), and includes –

- (a) Overspending of the total amount appropriated in the Municipality’s approved budget;
- (b) Overspending of the total amount appropriated for a vote in the approved budget;
- (c) Expenditure from a Vote unrelated to the department or functional area covered by the vote;
- (d) Expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose.
- (e) Spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of “allocation” otherwise than in accordance with any conditions of the allocation; or
- (f) A grant by the Municipality otherwise than in accordance with this act.”

3.1.3 Overspending (MFMA Definition)

- (a) “in relation to the budget of a Municipality, means causing the operational or Capital expenditure incurred by the Municipality during a financial year to exceed the total amount appropriated in that year’s budget for its operational or capital expenditure, as the case may be;
- (b) In relation to a Vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or
- (c) In relation to expenditure under section 26 **of the MFMA**, means causing expenditure under that section to exceed the limits in subsection (5) of that section.”

- 3.1.4 Section 71 (1) (g) (iii) states inter alia (i) “ The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the Municipality and the relevant provincial treasury a statement in the prescribed format on the state of the Municipality’s budget reflected the following particulars for that month and for the financial year up to the end of that month – (g) when necessary, an explanation of – (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the Municipality’s approved budget”.

4. VIREMENT REQUIREMENTS

4.1 A virement represents a flexible mechanism to affect budgetary amendments within a Municipal financial year, and represents the major mechanism to align and take corrective (financial / budgetary) action within a Directorate during a financial year.

4.2 To transfer funds from one vote or capital project to another vote or capital project, a saving has to be identified within the monetary limitations of the approved vote or capital project allocations on the respective budgets.

4.3 Any budgetary amendments of which the net impact will result in exceeding the approved annual budget allocation for a vote and any other amendments not covered in this policy are to be considered for budgetary adoption via an adjustments budget (per MFMA section 28)

4.4 In terms of Section 17 of the MFMA a municipality's budget is divided into an operating and capital budget and consequently no virements are permitted between Operating and Capital Budgets.

4.5 No funds may be viremented between votes (Directorates) without approval in an adjustment budget.

4.6 No Virement may be made where it would result in unauthorised expenditure (Section 32 of MFMA).

4.7 Virements may not be made between Expenditure and Income.

4.8 Virement amounts may not be rolled over to subsequent years, or create expectations on following budgets. (Section 30 of MFMA)

4.9 No virements are permitted in the first three months or the final month of the financial year without an express recommendation by the specific Director and approval of the CFO.

5. DELEGATIONS

5.1 Subject to the further stipulations and conditions in this policy, the authority is delegated to every Director to vire not more than 25% to and from the same sub votes, projects, etcetera of the budget.

5.2 Virements between votes would require a Council resolution which is confirmed through the Adjustment Budget.

6. OPERATING BUDGET

6.1 Virements are not allowed to utilise any special purpose operating budgetary allocations approved by Council and which is specifically mentioned and highlighted as such during the approval of the budget.

6.2 Only Council may consider the virements of these funds mentioned in 6.1 above and only after full motivations were provided for these virements.

6.3 Salaries, Wages and Allowances

6.3.1 Virements to and from the category Salaries, wages and allowances excluding the item "Protective Clothing and Uniforms" are not permitted unless approved by Council.

6.3.2 Any savings identified for the filling of approved vacant posts not budgeted for can only be vired with a Council's Resolution in which the future year's financial impact had also been considered.

6.4 Other Expenditure

6.4.1 Virements to and from the following items are not allowed: Bulk purchases; Debt Impairment, Interest Charges; Depreciation, Grants to Individuals, Revenue foregone, Insurance, **Municipal Charges** and Vat. And other non-cashed items as determined by the Chief Financial Officer.

6.4.2 Virements in respect of expenditure votes financed from grants or any other external source of finance must be approved by Council.

6.5 Revenue

6.5.1 No virements are permitted in relation to the Revenue side of the Budget.

6.5.2 Revenue amendments are to be adopted via an adjustments Budget.

6.6 Confirmation

The virements of any savings amount is subject to the confirmation of the **[Chief] Head of** Expenditure.

7. CAPITAL BUDGET

7.1 Virements with the result in adding 'new' projects to the Capital Budget will not be allowed unless approved by council.

7.2 Virements in respect of savings on capital projects will only be permitted if allocated to projects approved as part of the annual or adjustment budgets or the 3 year capital program of the Council.

7.3 Budgeted amounts in respect of approved capital projects which are, due to changed circumstances, not executed, can only be vired by Council.

7.4 Budget amounts on capital projects where no funds have been spent to date can only be vired by Council.

7.5 The only exemption to 7.1 and 7.2 above is where furniture and/or equipment (to a maximum value of R50 000) which does not appear on the Capital Budget can be purchased. This authority is delegated to the Municipal Manager and Directors.

7.6 Virements of Conditional Grant funds to purposes outside of that specified in the relevant Conditional Grant framework is not permitted.

7.7 Virements of Capital Projects can only be approved between projects of similar funding sources (e.g. MIG to MIG).

7.8 Motivations for virements should state the reason for the saving as well as the reason for the additional amount required.

7.9 Virements of Capital budget funds by Directors are permissible only within the same MFMA Vote (Directorate).

8. PROCESS AND ACCOUNTABILITY

8.1 All virement proposals must be completed on the application form as per Annexure A of this policy.

8.2 Virement application forms [as per annexure A] must be completed in accordance with Council's virements policy.

8.3 All virement proposals must be approved by the relevant Director in terms of their powers of delegation .

8.4 Completed virements documentation must also to be verified by the Head : Expenditure as confirmation of available funds and/or savings.

8.5 All documentation must be in order and approved before any expenditure can be committed or incurred.

8.6 Virements approved by the Directors will be reported to Council on a quarterly basis.

Annexures

Annexure A : Virement Form : Operational Budget and Capital Budget.

MOSSEL BAY MUNICIPALITY
APPLICATION FOR A VIREMENT OF FUNDS

FILE NO. : 5/1/1 09/10
TO : CHIEF FINANCIAL OFFICER
FROM : DIRECTORATE :
SUBJECT : VIREMENT OF OPERATIONAL AND CAPITAL FUNDS
FINANCIAL YEAR : 2009/10

Transfer the following savings as identified on the current budget to the following budget allocations :

DECREASE VOTE NUMBER	INCREASE VOTE NUMBER	AMOUNT (CASH FLOW)											
		JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MCH	APR	MAY	JUN

MOTIVATION FOR TRANSFER :

It is hereby certified that the above requests for the transfer of funds adhere to the Virement Policy as approved by Council.

REQUESTED BY :

NAME	SIGNATURE	DATE

APPROVED BY DIRECTOR

NAME	SIGNATURE	DATE

SAVINGS CONFIRMED BY :

NAME	SIGNATURE	DATE

PROCESSED BY : _____ DATE : _____

MOSSEL BAY MUNICIPALITY

**SUPPLY CHAIN
MANAGEMENT POLICY**

2013 – 2014

DRAFT

Mossel Bay Municipality

SUPPLY CHAIN MANAGEMENT POLICY

This policy was adopted by the Municipality of Mossel Bay through Town Council Resolution E59-09/2005 in terms of Section 111 of the Municipal Finance Management Act, No 56 of 2003 and amended through Council Resolutions E28-05/2009, E61-05/2010, E160-12/2010, E68-05/2011, E04-01/2012 and E97-05/2012. This policy super cedes all other procurement policies previously in force at the Municipality.

TABLE OF CONTENTS

	PAGE
1. Definitions	4
CHAPTER 1: ESTABLISHMENT AND IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT	
2. Supply Chain Management Policy	7
3. Adoption and amendment of Supply Chain Management Policy	8
4. Delegation of supply chain management powers and duties	9
5. Sub-delegations	10
6. Oversight role of Council	[12]11
7. Supply chain management unit	[13]12
8. Training of supply chain management officials	13
CHAPTER 2: FRAMEWORK FOR SUPPLY CHAIN MANAGEMENT	
9. Format of supply chain management	[14]13
<i>Part 1: Demand management</i>	
10. System of demand management	[14]13
<i>Part 2: Acquisition management</i>	
11. System of acquisition management	[15]14
12. Range of procurement processes	[16]15

13.	General preconditions for consideration of written quotations or bids	[17]16
14.	List of accredited prospective providers	[19]17
15.	Petty cash purchases	[19]18
16.	Written quotations	[20]19
17.	Formal written price quotations	[21]20
18.	Procedures for procuring goods or services through written quotations and formal written price quotations	[22]20
19.	Competitive bidding process	[23]21
20.	Procedure for competitive bidding	[23]22
21.	Bid documentation for competitive bids	[24]22
22.	Public invitation for competitive bids	[25]24
23.	Procedure for handling, opening and recording of bids	[26]25
24.	Negotiations with preferred bidders	[28]26
25.	Two-stage bidding process	[28]26
26.	Committee system for competitive bids	[28]26
27.	Bid Specification Committees	[29]27
28.	Bid Evaluation Committees	[31]29
29.	Bid Adjudication Committees	[32]29
30.	Procurement of banking services	[34]31
31.	Procurement of IT-related goods or services	[34]31
32.	Procurement of goods and services under contracts secured by other organs of State	[35]32
33.	Procurement of goods necessitating special safety arrangements	[35]33
34.	Proudly SA Campaign	[36]33
35.	Appointment of consultants	[36]33
36.	Deviation from, and ratification of minor breaches of procurement processes	[37]34
37.	Unsolicited bids	[39]36
38.	Combating of abuse of Supply Chain Management System	[41]38
39.	Contract management	[43]40

40. Performance Management	[44] <u>40</u>
<u>41. Procedures in event of non- or poor performance of service providers, contractors and supplier/service providers</u>	<u>42</u>
Part 3: Logistics, Disposal, Risk and Performance Management	
4 <u>1</u> <u>2</u> . Logistics management	[45] <u>49</u>
4 <u>2</u> <u>3</u> . Disposal management	[46] <u>50</u>
4 <u>3</u> <u>4</u> . Risk management	[47] <u>51</u>
4 <u>4</u> <u>5</u> . Performance monitoring	[48] <u>51</u>
Part 4: Other matters	
4 <u>5</u> <u>6</u> . Prohibition on awards to persons whose tax matters are not in order	[49] <u>52</u>
4 <u>6</u> <u>7</u> . Prohibition on awards to persons in the service of the State	[49] <u>52</u>
4 <u>7</u> <u>8</u> . Awards to close family members of persons in the service of the State	[49] <u>52</u>
4 <u>8</u> <u>9</u> . Ethical standards	[50] <u>53</u>
<u>49</u> <u>50</u> . Inducements, rewards, gifts and favours to municipalities, officials and other role players	[52] <u>54</u>
5 <u>0</u> <u>1</u> . Sponsorships	[53] <u>55</u>
5 <u>1</u> <u>2</u> . Objections and complaints	[53] <u>55</u>
5 <u>2</u> <u>3</u> . Resolution of disputes, objections, complaints and queries	[53] <u>55</u>
5 <u>3</u> <u>4</u> . Contracts providing for compensation based on turnover	[55] <u>57</u>
5 <u>4</u> <u>5</u> . Construction Industry Development Board (CIDB)	[55] <u>57</u>
5 <u>5</u> <u>6</u> . Archive of bidding documents	[56] <u>58</u>
5 <u>6</u> <u>7</u> . Commencement	[57] <u>58</u>
ANNEXURE A: National Treasury Code of Conduct	[58] <u>59</u>

1. DEFINITIONS

In this Policy, unless the context indicates otherwise, a word or expression to which a meaning has been assigned in the Municipal Finance Management Act, No 56 of 2003, has the same meaning as in the Act, and -

"Accounting Officer" in relation to a Municipality means the municipal manager as described in Section 60 of the Local Government: Municipal Finance Management Act, No 56 of 2003.

"Commercial value" in relation to the sale or leasing of land or property relates to land or property which has a commercial value and can be sold or sub-let on a stand-alone basis and excludes small pockets of land such as small alley ways, erven or annexures which are only of value in relation to the adjoining properties or structures.

"competitive bidding process" means a competitive bidding process referred to in paragraph 12 (1) (d) of this Policy;

"consultants" mean consulting firms, engineering firms, legal firms, construction managers, management firms, procurement agents, inspection agents, auditors, other multinational organisations, investment and merchant banks, universities, research agencies, government agencies, non-governmental (NGO's) and individuals.

"competitive bid" means a bid in terms of a competitive bidding process;

"emergency" means a serious, unexpected, unforeseen and potentially dangerous and damaging situation requiring immediate action and which is not due to a lack of planning.

"final award" in relation to bids or quotations submitted for a contract, means the final decision on which bid or quote to accept;

"formal written price quotation" means quotations referred to in paragraph 12 (1)(c) of this Policy;

"in the service of the State" means to be -

- (a) a member of –
 - (i) any municipal council;

- (ii) any provincial legislature; or
- (iii) the National Assembly or the National Council of Provinces;
- (b) a member of the board of directors of any municipal entity;
- (c) an official of any Municipality or municipal entity;
- (d) an employee of any national or provincial department, national or provincial public entity or constitutional institution within the meaning of the Public Finance Management Act, 1999 (Act No.1 of 1999);
- (e) a member of the accounting authority of any national or provincial public entity; or
- (f) an employee of Parliament or a provincial legislature;

“long-term contract” means a contract with a duration period exceeding one year;

“list of accredited prospective providers” means the list of accredited prospective providers which a Municipality or municipal entity must keep in terms of paragraph 14 of this Policy;

"Municipality" means the Municipality of Mossel Bay

"Municipal Systems Act" means the Local Government: Municipal Systems Act, No 32 of 2000.

“obtain” means to come into possession of; get, acquire, or procure, as through an effort or by a request

“organ of the state” means –

- (a) **Any department of state or administration in the national, provincial or local sphere of government; or**
- (b) **Any other functionary or institution**
 - (i) **exercising a power or performing a function in terms of the Constitution or a provincial constitution;**
 - (ii) **exercising a public power or performing a public function in terms of any legislation but does not include a court or judicial officer.**

“other applicable legislation” means any other legislation applicable to municipal supply chain management, including -

- (a) the Preferential Procurement Policy Framework Act, No. 5 of 2000;
- (b) the Construction Industry Development Board Act, Act No. 38 of 2000;

"Procurement" is the acquisition of goods

"Provincial Treasury" means the Treasury of the Western Cape Province.

"Plight of the poor" means the plight of a group of people or a section of a community where the majority of the households in a specific area qualify as indigent or poor in terms of the Municipality Consumer Care, Credit Control and Debt Collection Policy.

"PPPFA" means the Preferential Procurement Policy Framework Act, No 5 of 2000.

"Regulations" means the Local Government: Municipal Finance Management Act, 2003: Supply Chain Management Regulations (Notice 868 of 2000).

"Senior Manager" means a manager in the employment of the Mossel Bay Municipality who heads a directorate or sub-directorate or who reports to the municipal manager or a director or the head of a sub-directorate of the Municipality;

"Sole providers" can be broadly defined as manufacturers, licence holders, publishers, intellectual property holders or service providers appointed by a sole provider as their sole agent or distributor in a specific area

"Treasury guidelines" means any guidelines on supply chain management issued by the Minister in terms of section 168 of the Act;

"the Act" means the Local Government: Municipal Finance Management Act, No 56 of 2003;

"written quotations" means quotations referred to in paragraph 12(1)(b) of this Policy.

CHAPTER 1**ESTABLISHMENT AND IMPLEMENTATION OF SUPPLY CHAIN
MANAGEMENT POLICY****2. SUPPLY CHAIN MANAGEMENT POLICY**

- (1) The **MUNICIPALITY OF MOSSEL BAY** has resolved in terms of Section 111 of the Municipal Finance Management Act, No 56 of 2003, to have and implement a Supply Chain Management Policy that:
- (a) gives effect to –
 - (i) section 217 of the Constitution; and
 - (ii) Part 1 of Chapter 11 and other applicable provisions of the Act;
 - (b) is fair, equitable, transparent, competitive and cost effective;
 - (c) complies with -
 - (i) the regulatory framework prescribed in Chapter 2 of the Regulations; and
 - (ii) any minimum norms and standards that may be prescribed in terms of Section 168 of the Act;
 - (d) is consistent with other applicable legislation;
 - (e) does not undermine the objective for uniformity in supply chain management systems between organs of State in all spheres; and
 - (f) is consistent with national economic policy concerning the promotion of investments and doing business with the public sector.
 - (g) assigns responsibility for the implementation of the policy to the Accounting Officer of the Municipality
 - (h) in the absence of the Accounting Officer or if the Accounting Officer is impeded from doing his/her work assigns the responsibility for the implementation of the policy to the person acting in his stead or, alternatively, the Chief Financial Officer, subject to Sections 5(2) and 5(4) of the SCM Regulations.

- (2) The Municipality may not act otherwise than in accordance with this Supply Chain Management Policy when -
- (a) procuring goods or services;
 - (b) disposing of goods no longer needed or which have become redundant;
 - (c) disposing or letting of fixed assets, including land, of proven commercial value no longer required for basic municipal service delivery purposes, subject to Sections 14 and 90 of the Act ;
 - (d) selecting contractors to provide assistance in the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies; or
 - (e) selecting external mechanisms referred to in Section 80 (1) (b) of the Municipal Systems Act for the provision of municipal services in circumstances contemplated in Section 83 of that Act.
- (3) Subparagraphs (1) and (2) of this Policy do not apply in the circumstances described in Section 110 (2) of the Act, except where specifically provided otherwise in this Policy.

3. ADOPTION AND AMENDMENT OF THE SUPPLY CHAIN MANAGEMENT POLICY

- (1) The Accounting Officer must -
- (a) at least annually review this Policy and its implementation; and
 - (b) when the Accounting Officer considers it necessary, submit proposals for the amendment of this Policy to the Council.
- (2) If the accounting officer submits proposed amendments to the council that differs from the model policy issued by the National Treasury, the Accounting Officer must -
- (a) Ensure that such proposed amendments comply with the Regulations;
 - (b) Report any deviation from this Policy to the National Treasury and the relevant Provincial Treasury.
- (3) When amending this Supply Chain Management Policy, the need for uniformity in supply chain practices, procedures and forms between organs of State in all

spheres, particularly to promote accessibility of supply chain management systems for small businesses, must be taken into account.

- (4) The Accounting Officer must, in terms of section 62(1) (f) (iv) of the Act, take all reasonable steps to ensure that the Municipality has and implements this Supply Chain Management Policy.

4. DELEGATION TO SUPPLY CHAIN MANAGEMENT POWERS AND DUTIES

- (1) The authority and power to create a Supply Chain Management Unit within the Policy framework of Council, with such support structures as may be necessary to give effect to the provisions of this Policy and legislation, is granted to the Accounting Officer in terms of Sections 79, 106 and 115 of the Act and Section 66 of the Municipal Systems Act.
 - (a) to discharge the supply chain management responsibilities conferred on Accounting Officers in terms of -
 - (i) Chapter 8 or 10 of the Act; and
 - (ii) the Supply Chain Management Policy;
 - (b) to maximise administrative and operational efficiency in the implementation of the Supply Chain Management Policy; and
 - (c) to enforce reasonable cost-effective measures for the prevention of fraud, corruption, favouritism and unfair and irregular practices in the implementation of the Supply Chain Management Policy;
- (2) The Accounting Officer has the power to formulate such operational policies and procedures as may be necessary to give effect to the intentions of this Policy and enabling legislation. He/she may delegate his/her powers in writing to a member of the municipality's top management referred to in section 77 of the Act or any other official in terms of Section 79 of the Act in regard to supply chain management activities.
- (3) The Council or Accounting Officer may not delegate or sub-delegate any supply chain management powers or duties to a person who is not an official of the

Municipality or to a committee which is not exclusively composed of officials of the Municipality;

- (4) Paragraph 4 (3) may not be read as permitting an official to whom the power to make final awards has been delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 26 of this Policy.

5. SUB-DELEGATIONS

- (1) The Accounting Officer may, in terms of Section 79 of the Act, sub-delegate any supply chain management powers and duties, including those delegated to the Accounting Officer in terms of this Policy, but any such sub-delegation must be consistent with subparagraph 5 (2) and paragraph 4 of this Policy.
- (2) The power to make a final award -
 - (a) above R10 million (VAT included) may not be sub-delegated by the Accounting Officer;
 - (b) above R2 million (VAT included), but not exceeding R10 million (VAT included), may be sub-delegated but only to -
 - (i) the Chief Financial Officer;
 - (ii) a Senior Manager; or
 - (iii) a Bid Adjudication Committee of which the Chief Financial Officer or a Senior Manager is a member; or
 - (c) not exceeding R2 million (VAT included) may be sub-delegated but only to -
 - (i) the Chief Financial Officer;
 - (ii) a Senior Manager;
 - (iii) a Manager directly accountable to the Chief Financial Officer or a Senior Manager; or
 - (iv) a Bid Adjudication Committee.
- (3) An official or Bid Adjudication Committee to which the power to make final awards has been sub-delegated in accordance with subparagraph 4 (2) of this Policy, must within five working days of the end of each month, submit to the official referred to in

subparagraph 4 of this Policy a written report containing particulars of each final award made by such official or committee during that month, including -

- (a) the amount of the award;
 - (b) the name of the person to whom the award was made; and
 - (c) the reason why the award was made to that person.
 - (d) the status of the supplier's level of contribution.
- (4) A written report referred to in subparagraph 5(3) of this Policy must be submitted –
- (a) to the Accounting Officer, in the case of an award by -
 - (i) the chief financial officer;
 - (ii) a senior manager;
 - (iii) a manager referred to in subparagraph 5 (2) (c) (iii) of this Policy; or
 - (iv) a Bid Adjudication Committee of which the Chief Financial Officer or a Senior Manager is not a member.
 - (b) to the chief financial officer or the senior manager responsible for the relevant bid, in the case of an award by –
 - (i) a manager referred to in subparagraph 5(2)(c); or
 - (ii) a bid adjudication committee of which the chief financial officer or a senior manager is not a member.
- (5) Subparagraph 5 (3) and 5 (4) of this Policy do not apply to procurements out of petty cash.
- (6) This paragraph may not be interpreted as permitting an official to whom the power to make final awards has been sub-delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 26 of this Policy.
- (7) No supply chain management decision-making powers may be delegated to an advisor or consultant.

6. OVERSIGHT ROLE OF COUNCIL

- (1) The Council must maintain oversight over the implementation of this Supply Chain Management Policy.

- (2) For the purposes of such oversight the Accounting Officer must -
 - (i) within 30 days of the end of each financial year, submit a report on the implementation of the Supply Chain Management Policy of the Municipality and of any municipal entity under its sole or shared control, to the Council of the Municipality; and
 - (ii) whenever there are serious and material problems in the implementation of the Supply Chain Management Policy, immediately submit a report to the Council.
- (3) The Accounting Officer must, within 10 days of the end of each quarter, submit a report on the implementation of the Supply Chain Management Policy to the Mayor.
- (4) The reports referred to in paragraph 6 (2) must be made public in accordance with Section 21A of the Municipal Systems Act, No 32 of 2000.
- (5) No Councillor of the Municipality may be a member of any municipal bid committee or any other committee evaluating or approving tenders, quotations, contracts or other bids, nor attend any such meeting as an observer.

7. SUPPLY CHAIN MANAGEMENT UNIT

- (1) The Accounting Officer must establish a Supply Chain Management Unit and determine the terms of reference of the Unit to implement this Supply Chain Management Policy
- (2) The Supply Chain Management Unit shall operate as a centralised supply chain management function to administer and co-ordinate all the supply chain management activities and functions of the Municipality as described in this Policy unless a function or activity is specifically excluded by the Accounting Officer from the Unit's terms of reference.
- (3) The Supply Chain Management Unit will operate under the direct supervision of the Chief Financial Officer or an official to whom this duty has been delegated in terms of Section 82 of the Act.

8. TRAINING OF SUPPLY CHAIN MANAGEMENT OFFICIALS

The training of officials involved in implementing the Supply Chain Management Policy will be in accordance with any Treasury guidelines on supply chain management training.

CHAPTER 2

FRAMEWORK FOR SUPPLY CHAIN MANAGEMENT

9. FORMAT OF SUPPLY CHAIN MANAGEMENT

This Supply Chain Management Policy provides systems for -

Part 1

- (i) demand management

Part 2

- (ii) acquisition management

Part 3

- (iii) logistics management
- (iv) disposal management
- (v) risk management
- (vi) performance management

PART 1

DEMAND MANAGEMENT

10. SYSTEM OF DEMAND MANAGEMENT

- (1) The Accounting Officer must establish, through operational procedures, an effective system of demand management in order to ensure that the resources required to support the strategic and operational commitments are delivered at the correct time, at the right price and at the right location, and that the quantity and quality satisfy the needs.
- (2) The demand management system must –

- (a) include timely planning and management processes to ensure that all goods and services required by the municipality are quantified, budgeted for and timely and effectively delivered at the right locations and at the critical delivery dates, and are of the appropriate quality and quantity at a fair cost;
- (b) take into account any benefits of economies of scale that may be derived in the case of acquisitions of a repetitive nature; and
- (c) provide for the compilation of the required specifications to ensure that its needs are met.

PART 2

ACQUISITION MANAGEMENT

11. SYSTEM OF ACQUISITION MANAGEMENT

- (1) The Accounting Officer must establish, through operational procedures, an effective system of acquisition management in order to ensure -
 - (a) that goods and services are procured by the Municipality in accordance with authorised processes only;
 - (b) that expenditure on goods and services is incurred in terms of an approved budget in terms of Section 15 of the Act;
 - (c) that the threshold values for the different procurement processes are complied with;
 - (d) that bid documentation, evaluation and adjudication criteria, and general conditions of a contract, are in accordance with any applicable legislation; and
 - (e) that any Treasury guidelines on acquisition management are properly taken into account.
- (2) This Supply Chain Management Policy, except where provided otherwise in the Policy, does not apply in respect of the procurement of goods and services contemplated in Section 110(2) of the Act, including -

- (a) water from the Department of Water Affairs or a public entity, another Municipality or a municipal entity; and
 - (b) electricity from Eskom or another public entity, another Municipality or a municipal entity.
- (3) The following information must be made public wherever goods or services contemplated in Section 110(2) of the Act are procured other than through the Supply Chain Management system -
- (a) the kind of goods or services; and
 - (b) the name of the supplier.

12. RANGE OF PROCUREMENT PROCESSES

- (1) The procurement of goods and services through this Policy is provided by way of -
- (a) petty cash purchases, up to a transaction value of R300, (VAT included), subject to the right of the Accounting Officer to increase the limit for petty cash purposes to R2 000 (VAT included).
 - (b) written quotations for procurements of a transaction value exceeding R300, including VAT and up to R30 000, including VAT.
 - (c) formal written price quotations for procurements of a transaction value exceeding R30 000 and up to R200 000 (VAT included); and
 - (d) a competitive bidding process for-
 - (i) procurement above a transaction value of R200 000 (VAT included); and
 - (ii) the procurement of long-term contracts.
- (2) The Accounting Officer may, in writing; -

- (a) lower, but not increase, the different threshold values specified in subparagraph 12 (1); or
- (b) direct that -
 - (i) quotations be obtained as per the Municipality's Expenditure Policy for any specific procurement of a transaction value lower than R300 (VAT included);
 - (ii) written price quotations be obtained for any specific procurement of a transaction value lower than R30 000 (VAT included); or
 - (iii) formal written price quotations be obtained for any specific procurement of a transaction value exceeding R30 000 (VAT included) up to R200 000 (VAT included).
 - (iv) a competitive bidding process be followed for any specific procurement of a transaction value lower than R200 000 (VAT included).
- (3) Goods or services may not deliberately be split into parts or items of a lesser value merely to avoid complying with the requirements of the Policy. When determining transaction values, a requirement for goods or services consisting of different parts or items must as far as possible be treated and dealt with as a single transaction.

13. GENERAL CONDITIONS FOR CONSIDERATION OF WRITTEN QUOTATIONS/BIDS

A formal written quotation or bid may not be considered unless the provider who submitted the quotation or bid -

- (a) has furnished that provider's -
 - (i) full name;
 - (ii) identification number or company or other registration number; and
 - (iii) tax reference number and VAT registration number, if any;
- (b) In the case of transactions exceeding R30 000, including VAT:
 - (i) a valid original Tax Clearance Certificate must accompany the bid documents unless the bidder is registered on the Accredited Supplier

Database of the Municipality and the Municipality has a valid original Tax Clearance Certificate for the bidder on record. The onus is on the bidder to ensure that the Municipality has a valid original Tax Clearance Certificate on record. If the South African Revenue Services (SARS) cannot provide a valid original Tax Clearance Certificate; the bidder must submit a letter from SARS on an original SARS letterhead that their tax matters are in order.

- (ii) If the bid of the preferred bidder is not supported by a valid original Tax Clearance Certificate, either as an attachment to the bid documents or on record in the case of suppliers registered on the Supplier Database of the Municipality, the Municipality reserves the right to obtain such document, within a time as specified by the Municipality, after the closing date to verify that the bidder's tax matters are in order. If no such document can be obtained, the bid will be disqualified; and
- (c) has indicated -
 - (i) whether he or she is in the service of the State, or has been in the service of the State in the previous twelve months;
 - (ii) if the provider is not a natural person, whether any of its directors, managers, principal shareholders or stakeholder is in the service of the State, or has been in the service of the State in the previous twelve months; or
 - (iii) whether a spouse, child or parent of the provider or of a director, manager, shareholder or stakeholder referred to in subparagraph (ii) is in the service of the State, or has been in the service of the State in the previous twelve months.

14. LIST OF ACCREDITED PROSPECTIVE PROVIDERS

(1) The Accounting Officer must -

- (a) keep a list of accredited prospective providers of goods and services that must be used for the procurement requirements of the Municipality through written quotations and formal written price quotations; and

- (b) at least once a year, through newspapers commonly circulating locally, the Municipality's website and any other appropriate ways, invite prospective providers of goods or services to apply for evaluation and listing as accredited prospective providers;
 - (c) specify the listing criteria for accredited prospective providers; and
 - (d) disallow the listing of any prospective provider whose name appears on the National Treasury's database as a person prohibited from doing business with the public sector.
- (2) The list must be updated at least quarterly to include any additional prospective providers and any new commodities or types of services. Prospective providers must be allowed to submit applications for listing at any time.
 - (3) The list must be compiled per commodity and per type of service.
 - (4) As, in terms of Paragraph ~~46~~47, no award may be given to a person who is in the service of the state, it is expected of all prospective bidders to declare their interests in the application form for listing on the Accredited Supplier Database.

15. PETTY CASH PURCHASES

- (1) The Municipality's Expenditure Policy, as approved by the Accounting Officer, shall be applicable to all purchases not exceeding R300, including VAT, or such amount up to R2 000 (VAT included) as determined by the Accounting Officer in terms of this Policy, or such other amount as may be legislated from time to time.
- (2) The Expenditure Policy must include conditions for petty cash purchases -
 - (a) determining the terms on which a manager may delegate responsibility for petty cash to an official reporting to the manager;
 - (b) limiting the number of petty cash purchases or the maximum amounts per month for each manager;

- (c) excluding any types of expenditure from petty cash purchases, where this is considered necessary;
- (d) requiring monthly reconciliation reports from each manager to the Chief Financial Officer, including -
 - (i) the total amount of petty cash purchases for that month; and
 - (ii) receipts and appropriate documents for each purchase; and
- (e) only one quotation has to be obtained when procuring goods or services to a value of less than the petty cash threshold.

16. WRITTEN QUOTATIONS

The Accounting Officer must establish the conditions for the procurement of goods or services through written quotations, which must include conditions stating

- (a) that quotations must be obtained from at least three different providers, preferably from, but not limited to, providers whose names appear on the list of accredited prospective providers of the Municipality, provided that if quotations are obtained from providers who are not listed, such providers must meet the listing criteria as envisaged in subparagraphs 14 (1) (c) and (d) of this Policy;
- (b) that, to the extent feasible, providers must be requested to submit such quotation in writing;
- (c) that if it is not possible to obtain at least three quotations, the reasons must be recorded and reported quarterly to the Accounting Officer or another official designated by the Accounting Officer;
- (d) that the names of the potential providers requested to provide such quotations must be recorded together with their quoted prices.

17. FORMAL WRITTEN PRICE QUOTATIONS

- (1) The Accounting Officer must establish the conditions for the procurement of goods or services through formal written price quotations, which must include conditions stating
 - (a) that quotations must be obtained in writing from at least three different providers whose names appear on the list of accredited prospective providers of the Municipality or municipal entity;
 - (b) that quotations may be obtained from providers who are not listed on the Municipality's Supplier Database, provided that such providers meet the listing criteria as envisaged in subparagraphs 14(1)(c) and (d) of this Policy;
 - (c) that if it is not possible to obtain at least three quotations, the reasons must be recorded and approved by the Chief Financial Officer or an official designated by the Chief Financial Officer, and
 - (d) that the Accounting Officer must record the names of the potential providers and their written quotations.
- (2) A designated official referred to in subparagraph 5(1)(c) must within three working days of the end of each month report to the Chief Financial Officer on any approvals given during that month by that official in terms of that subparagraph.

18. PROCEDURES FOR PROCURING GOODS/SERVICES THROUGH WRITTEN QUOTATIONS AND FORMAL WRITTEN PRICE QUOTATIONS

When goods or services are procured through written and formal written price quotations the following will apply –

- (a) all requirements in excess of R30 000 (VAT included) that are to be procured by means of formal written price quotations must, in addition to the requirements of paragraph 17, be advertised for at least seven (7) days on the website and an official notice board of the Municipality;

- (b) when using the list of accredited prospective providers the ongoing competition amongst providers must be promoted, including by inviting providers to submit quotations on a rotation basis;
- (c) offers received must be evaluated on a comparative basis taking into account unconditional discounts;
- (d) offers below R30 000 (VAT included) must be awarded based on compliance to specifications and conditions of contract, ability and capability to deliver the goods and services and lowest price;
- (e) acceptable offers, which are subject to the preference points system (PPPFA and associated regulations), must be awarded to the bidder who scored the highest points;
- (f) all reasonable steps must be taken to ensure that the procurement of goods and services through written quotations or formal written price quotations is not abused;
- (g) the Accounting Officer or his/her delegated authority must, on a monthly basis, be notified in writing of all written quotations and formal written price quotations accepted by an official acting in terms of a sub-delegation;
- (h) proper records of all bid documents and related correspondence must be kept; and
- (i) a lockable safe tender box must be kept at the main municipal buildings in which quotations and/or tender or bid documents can be deposited 24 hours a day, seven days a week.

19. COMPETITIVE BIDDING PROCESS

- (1) Goods or services above a transaction value of R200 000 (VAT included) and long-term contracts may only be procured through a competitive bidding process, subject to paragraph 11(2) of this Policy; and
- (2) No requirement for goods or services above an estimated transaction value of R200 000 (VAT included), may deliberately be split into parts or items of lesser value

merely for the sake of procuring the goods or services otherwise than through a competitive bidding process.

20. PROCEDURE FOR COMPETITIVE BIDDING

The Accounting Officer must establish procedures for the competitive bidding process for each of the following stages:

- (a) the compilation of bidding documentation;
- (b) the public invitation of bids;
- (c) site meetings or briefing sessions, if applicable;
- (d) the handling of bids submitted in response to public invitation;
- (e) the evaluation of bids;
- (f) the award of contracts;
- (g) the administration of contracts; and
- (h) proper record keeping.

21. BID DOCUMENTATION FOR COMPETITIVE BIDS

The Municipality's bid documentation must, in addition to the requirements stated in 13 of this Policy –

- (a) take into account -
 - (i) the general conditions of contract and any special conditions of contract, if specified;
 - (ii) any Treasury guidelines on bid documentation; and
 - (iii) the requirements of the Construction Industry Development Board (CIDB), in the case of a bid relating to construction, upgrading or refurbishment of buildings or infrastructure;
- (b) include evaluation and adjudication criteria, including any criteria required by other applicable legislation;
- (c) compel bidders to declare any conflict of interest they may have in the transaction for which the tender is submitted;

- (d) compel bidders to declare their previous supply chain management practices and state whether or not they
 - (i) have been found guilty by a Court of Law or a structure established by Council or the Accounting Officer for handling alleged abuses of the Municipality or the municipal entity's supply chain management system or committed any improper conduct in relation to such a system.
 - (ii) have been convicted for fraud or corruption during the past five years
 - (iii) have wilfully neglected, reneged on or failed to comply with any government, municipal or other public sector contract during the past five years
 - (iv) have been listed in the Register for Tender Defaulters in terms of Section 29 of the Prevention and Combating of Corrupt Activities Act, No 12 of 2004.

- (e) if the value of the transaction is expected to exceed R10 million (VAT included), require bidders to furnish -
 - (i) if the bidder is required by law to prepare annual financial statements for auditing, their audited annual financial statements -
 - (aa) for the past three years; or
 - (bb) since their establishment if established during the past three years;
 - (ii) a certificate signed by the bidder certifying that the bidder has no undisputed commitments for municipal services towards a Municipality or other service provider in respect of which payment is overdue for more than 30 days;
 - (iii) particulars of any contracts awarded to the bidder by an organ of State during the past five years, including particulars of any material non-compliance or dispute concerning the execution of such contract;
 - (iv) a statement indicating whether any portion of the goods or services are expected to be sourced from outside the Republic, and, if so, what portion and whether any portion of payment from the Municipality is expected to be transferred out of the Republic; and

- (f) stipulate that disputes must be settled by means of mutual consultation, mediation (with or without legal representation), or, when unsuccessful, in a South African Court of Law.

22. PUBLIC INVITATION FOR COMPETITIVE BIDS

The Accounting Officer must determine the procedure for the invitation of competitive bids, which must stipulate that:

- (1) (a) Any invitation to prospective providers to submit bids must be by means of a public advertisement in newspapers commonly circulating locally, the website of the Municipality or any other appropriate way (which may include an advertisement in the Government Tender Bulletin); and
- (b) The information contained in a public advertisement, must include -
 - (i) the closure date for the submission of bids, which may not be less than 30 days in the case of transactions over R10 million (VAT included), or 14 days in any other case, from the date on which the advertisement is placed in a newspaper, subject to subparagraph 22(3) of this Policy; and
 - (ii) a statement that bids may only be submitted on the bid documentation provided by the Municipality.

[(2) Advertisements that are placed in the newspaper that circulates commonly are not deemed to be a deviation of the SCM process.]

[(3)2] The Accounting Officer or his delegate may determine a closure date for the submission of bids which is less than the 30 or 14 days requirement, but only if such shorter period can be justified on the grounds of urgency or emergency or any exceptional case where it is impractical or impossible to follow the official procurement process.

[(4)3] Bids submitted must be sealed.

[(5)4] Where bids are requested in electronic format, such bids must be supplemented by sealed hard copies.

23. PROCEDURE FOR HANDLING, OPENING AND RECORDING OF BIDS

- (1) The Accounting Officer must determine the procedure for the handling, opening and recording of bids, which must stipulate that
 - (a) bids
 - (i) must be opened only in public;
 - (ii) must be opened simultaneously and as soon as possible after the period for the submission of bids has expired; and
 - (iii) received after the closing time should not be considered and must be returned.
 - (b) any bidder or member of the public has the right to request that the names of the bidders who submitted bids in time must be read out and, if practical as well as subject to confidentiality or competitive considerations, also each bidder's total bidding price;
 - (c) bids that are received after the closing time will be marked late with an official stamp with the time at which it was received. The bidder will be notified of the action and the bid returned;
 - (d) only bids that have been placed in the Municipality's tender box or received and recorded at the Municipality's documentation centre will be regarded as having been received on time;
 - (e) Bids that are received late will not be considered.
- (2)
 - (a) a register must be kept in which all bids received in time are recorded;
 - (b) the register must reflect the bid closing date, date and time of opening the bids, name and title of persons opening the bids together with their signatures and an indication as to whether any late submissions were received;
 - (c) the register must be signed by the user department in evidence of receiving the bid documents;

- (d) the register must be available for public inspection; and
- (e) the bid results must be published on the Municipality's website.

24. NEGOTIATIONS WITH PREFERRED BIDDERS

- (1) The Accounting Officer or his delegate may negotiate the final terms of a contract with bidders identified through a competitive bidding process as preferred bidders, provided that such negotiation -
 - (a) do not allow any preferred bidder a second or unfair opportunity;
 - (b) are not to the detriment of any other bidder; and
 - (c) do not lead to a higher price than the bid as submitted.
- (2) Minutes of such negotiations must be kept for record purposes.

25. TWO-STAGE BIDDING PROCESS

- (1) A two-stage bidding process is allowed for -
 - (a) large complex projects;
 - (b) projects where it may be undesirable to prepare complete detailed technical specifications; or
 - (c) long-term projects with a duration period exceeding three years.
- (2) In the first stage technical proposals on conceptual design or performance specifications should be invited, subject to technical as well as commercial clarifications and adjustments.
- (3) In the second stage final technical proposals and priced bids should be invited.

26. COMMITTEE SYSTEM FOR COMPETITIVE BIDS

- (1) The Accounting Officer is required to -
 - (a) establish a committee system for competitive bids consisting of at least a -

- (i) Bid Specification Committee;
 - (ii) Bid Evaluation Committee; and
 - (iii) Bid Adjudication Committee;
 - (b) appoint the members of the Bid Adjudication Committee, taking into account Section 117 of the Act; and
 - (c) delegate the authority to appoint members of the other committees on an ad hoc basis to a senior manager as defined in paragraph 1 of this Policy.
 - (d) provide for an attendance or oversight process by a neutral or independent observer, appointed by the Accounting Officer, when this is appropriate for ensuring fairness and promoting transparency.
- (2) The committee system must be consistent with -
- (a) paragraphs 27, 28 and 29 of this Policy; and
 - (b) any other applicable legislation.
- (3) The Accounting Officer may apply the committee system to formal written price quotations.
- (4) All Committee proceedings must be duly minuted and attendance registers personally signed by all those present. These records must be filed with all other documentation relating to the relevant bid or quotation.

27. BID SPECIFICATION COMMITTEES

- (1) The Accounting Officer or his/her delegate must appoint a Bid Specification Committee on an ad hoc basis to compile the specifications for each procurement of goods or services by the Municipality.
- (2) Specifications -
 - (a) must be drafted in an unbiased manner to allow all potential suppliers to offer their goods or services;

- (b) must take account of any accepted standards such as those issued by Standards South Africa, the International Standards Organisation, or an authority accredited or recognised by the South African National Accreditation System with which the equipment or material or workmanship should comply;
 - (c) must where possible, be described in terms of performance required rather than in terms of descriptive characteristics for design;
 - (d) may not create trade barriers in contract requirements in the forms of specifications, plans, drawings, designs, testing and test methods, packaging, marking or labelling of conformity certification;
 - (e) may not make reference to any particular trade mark, name, patent, design, type, specific origin or producer unless there is no other sufficiently precise or intelligible way of describing the characteristics of the work, in which case such reference must be accompanied by the words “equivalent”; and
 - (f) must be approved by **[the Accounting Officer or]** Chairperson of the Bid Specification Committee prior to publication of the Invitation for bids in terms of paragraph 22 of this Policy.
- (3) The Bid Specification Committee must be composed of –
- (a) the director and one or more official from the department requiring the goods or services;
 - (b) at least one Supply Chain Management Practitioner of the Municipality; and
 - (c) may, when appropriate, include external specialist advisors.
- (4) No person, advisor or corporate entity involved with the Bid Specification Committee, or a director of such a corporate entity, may bid for any resulting contracts.

28. BID EVALUATION COMMITTEES

- (1) The Accounting Officer or his/her delegate appoints the Bid Evaluation Committee on an ad hoc basis to -
 - (a) evaluate bids in accordance with -
 - (i) the specifications for a specific procurement; and
 - (ii) the points system set out in terms of the Preferential Procurement Regulations, 2011 and such other legislation as may be applicable.
 - (b) evaluate each bidder's ability to execute the contract;
 - (c) check in respect of the recommended bidder whether municipal rates and taxes and municipal service charges are not in arrears, and;
 - (d) submit to the Adjudication Committee a report and recommendations regarding the award of the bid or any other related matter.
- (2) The Bid Evaluation Committee must as far as possible be composed of -
 - (a) a senior manager;
 - (b) officials from departments requiring the goods or services; and
 - (c) at least one Supply Chain Management Practitioner of the Municipality.

29. BID ADJUDICATION COMMITTEES

- (1) The Bid Adjudication Committee, to be appointed as a Standing Committee by the Accounting Officer must -
 - (a) consider the report and recommendations of the Bid Evaluation Committee; and either
 - (i) depending on its delegations, make a final award or recommendation to the Accounting Officer to make the final award; or
 - (ii) make another recommendation to the Accounting Officer how to proceed with the relevant procurement.
- (2) The Bid Adjudication Committee must consist of at least four senior managers of the Municipality and must include -

- (i) the Chief Financial Officer or, if the Chief Financial Officer is not available, another manager in the budget and treasury office reporting directly to the Chief Financial Officer and designated by the Chief Financial Officer;
 - (ii) directors of the Municipality;
 - (iii) the Head: Expenditure of the Municipality;
 - (iv) at least one Senior Supply Chain Management practitioner who is an official of the Municipality; and
 - (v) if deemed necessary and appointed in writing by the Accounting Officer for a specific tender an internal technical expert in the relevant field if such an expert is available.

- (3) The Accounting Officer must appoint the chairperson of the Bid Adjudication Committee. If the chairperson is absent from a meeting, the members of the committee who are present must elect one of them to preside at the meeting.

- (4) Neither a member of a Bid Evaluation Committee, nor an advisor or person assisting the Evaluation Committee, may be a member of a Bid Adjudication Committee.

- (5)
 - (a) If the Bid Adjudication Committee decides to award a bid other than the one recommended by the Bid Evaluation Committee, the Bid Adjudication Committee must, prior to awarding the bid -
 - (i) check in respect of the preferred bidder whether that bidder's municipal rates and taxes and municipal service charges are not in arrears, and;
 - (ii) notify the Accounting Officer.

 - (b) The Accounting Officer may -
 - (i) after due consideration of the reasons for the deviation, ratify or reject the decision of the Bid Adjudication Committee referred to in paragraph 5 (a); and
 - (ii) if the decision of the Bid Adjudication Committee is rejected, refer the decision back to that committee for reconsideration.

- (6) The Accounting Officer may, at any stage of a bidding process, refer any recommendation made by the Evaluation Committee or the Adjudication Committee back to that committee for reconsideration of the recommendation.

- (7) As required by Section 114 of the Act, if a tender other than the one recommended in the normal course of implementing this Policy is approved, the Accounting Officer must, in writing, notify the Auditor-General, the Provincial Treasury and the National Treasury of the reasons for deviating from such recommendation. This does not apply if a different tender was approved in order to rectify the irregularity. The accounting officer must comply with section 114 of the Act within 10 working days.
- (8) Only the Accounting Officer or directors of the municipality may cancel a bid. A written memorandum must be submitted to SCM clearly stating the reasons for the cancellation.
- (9) All cancellations of tenders must be reported to the Bid Adjudication Committee in writing.

30. PROCUREMENT OF BANKING SERVICES

- (1) Banking services -
 - (a) must be procured through competitive bids;
 - (b) must be consistent with Section 7 or 85 of the Act; and
 - (c) must be for a period of five years at a time.
- (2) The process for procuring a contract for banking services must commence at least nine months before the end of an existing contract.
- (3) The closure date for the submission of bids may not be less than 60 days from the date on which the advertisement is placed in a newspaper in terms of paragraph 22 (1). Bids must be restricted to banks registered in terms of the Banks Act, No. 94 of 1990.

31. PROCUREMENT OF IT-RELATED GOODS OR SERVICES

- (1) The Accounting Officer may request the State Information Technology Agency (SITA) to assist with the acquisition of IT-related goods or services through a competitive bidding process.

- (2) Both parties must enter into a written agreement to regulate the services rendered by, and the payments to be made to, SITA.
- (3) The Accounting Officer must notify SITA together with a motivation of the IT needs if -
 - (a) the transaction value of IT-related goods or services required in any financial year will exceed R50 million (VAT included); or
 - (b) the transaction value of a contract to be procured whether for one or more years exceeds R50 million (VAT included).
- (4) If a SITA comment on the submission and the Municipality disagrees with such comments, the comments and the reasons for rejecting or not following such comments must be submitted to Council, the National Treasury, the Provincial Treasury and the Auditor General.

32. PROCUREMENT OF GOODS AND SERVICES UNDER CONTRACTS SECURED BY OTHER ORGANS OF STATE

- (1) Goods or services may be procured under contract secured by another organ of State, but only if -
 - (a) the contract has been secured by that other organ of State by means of a competitive bidding process applicable to that organ of State;
 - (b) there is no reason to believe that such contract was not validly procured;
 - (c) there are demonstrable discounts or benefits to do so; and
 - (d) that the other organ of State and the provider have consented to such procurement in writing.
- (2) Subparagraphs (1) (c) and (d) do not apply if -
 - (a) a municipal entity of the Municipality procures goods or services through a contract secured by the Municipality; or
 - (b) the Municipality as the parent Municipality procures goods or services through a contract secured by the entity.

33. PROCUREMENT OF GOODS NECESSITATING SPECIAL SAFETY ARRANGEMENTS

- (1) The acquisition and storage of goods in bulk (other than water) which necessitate special safety arrangements, including gasses and fuel, should be avoided where ever possible.
- (2) Where the storage of goods in bulk is justified, such justification must be based on sound reasons, including the total cost of ownership, cost advantages and environmental impact and must be approved by the Accounting Officer.

34. PROUDLY SOUTH AFRICA CAMPAIGN

The Municipality supports the Proudly SA Campaign in its procurement of goods and services to the extent that, all things being equal, preference is given to procuring local goods and services from:

- Firstly, suppliers and businesses within the municipal district of Mossel Bay;
- Secondly, suppliers and businesses within the Eden District Municipal area
- Thirdly, suppliers and businesses within the Western Cape province
- Fourthly, suppliers and businesses within the rest of the Republic of South Africa

35. APPOINTMENT OF CONSULTANTS

- (1) Consulting services may be procured provided that any Treasury guidelines as attached in respect of consulting services are taken into account when such procurements are made.
- (2) Consultancy services as defined in the attached Treasury Guidelines must be procured through competitive bids if -
 - (a) the value of the contract exceeds R200 000 (VAT included); or
 - (b) the duration period of the contract exceeds one year.
- (3) In addition to any requirements prescribed by this Policy for competitive bids, bidders must furnish particulars of -

- (a) all consultancy services provided to an organ of State in the last five years;
and
 - (b) any similar consultancy services provided to an organ of State in the last five years.
- (4) The Accounting Officer must ensure that copyright in any document produced, and the patent rights or ownership in any plant, machinery, thing, system or process designed or devised, by a consultant in the course of the consultancy service is vested in the Municipality.
- (5) Measures to ensure that consultancy assignments are executed in such a way that the ethical principles of the relevant profession are met at all times must be imposed.

This includes ensuring that advice received is unbiased, i.e. free from any affiliation, economic or otherwise, which may cause conflict between the consultant's interest and those of the Municipality.

36. DEVIATION FROM AND RATIFICATION OF MINOR BREACHES OF PROCUREMENT PROCESSES

- (1) The Accounting Officer or a senior official of the Municipality to whom the Accounting Officer has delegated the authority in writing may -
- (a) Dispense with the official procurement processes established by this Policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only -
 - (i) in an emergency as defined in paragraph 1 of this Policy;
 - (ii) if such goods or services are produced or available from a single provider only;
 - (iii) for the acquisition of special works of art or historical objects where specifications are difficult to compile;
 - (iv) acquisition of animals for zoos and/or nature and game reserves; or
 - (v) if such goods or services have already been acquired by the Municipality from a specific supplier or service provider and subsequent maintenance, amendments, or modifications by other suppliers or service providers are prohibited, restricted or impossible

because of guarantee, legal, licensing or such other requirements, or it will be impractical or uneconomical to acquire additional similar goods or services from another supplier or service provider; or

- (vi) in any other exceptional case where it is impractical or impossible to follow the official procurement processes;
- (vii) in any Expanded Public Works Programme (EPWP) learnership projects which have been identified and registered as such.

- (b) Ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature.

- (2) The Accounting Officer must record the reasons for any deviations in terms of subparagraphs 36(1)(a) and (b) above and report them to the next meeting of the Council and include as a note to the annual financial statements.

- (4) Subparagraph 36(2) does not apply to the procurement of goods and services contemplated in paragraph 11(2) of this Policy.

- (5) In case of emergencies, the following procedure should be followed:

- (i) telephonic approval should be obtained from the SCM unit as well as the Director of the department requiring the goods or services;
- (ii) written recommendations must be obtained within 3 (three) working days from SCM as well as the relevant Director; and
- (iii) final approval has to be obtained from the Accounting Officer, before an order will be issued.

- (5) The following will be deemed not to be deviations from SCM processes:

- (i) **[Advertisements that are placed in the newspaper that is commonly circulated.]**
- (ii) Advertisements that are placed in National Government and Provincial Government Gazettes.

- (iii) The acquisition of services of attorneys, advocates and labour relations practitioners subject thereto that the acquisition of such services be dealt with in terms of the Municipality's Delegation of Powers and Duties as amended from time to time and any Bargaining Council Agreements on Disciplinary Procedures.
- (iv) The acquisition of accommodation and air travel for official purposes subject thereto that the acquisition of such services be dealt with in terms of the Municipality's Payment of Travel and Subsistence for Councillors and Officials Policy as amended from time to time as well as in terms of the Municipality's Delegation of Powers and Duties as amended from time to time.
- (v) The procurement of fuel from any recognised Fuel Company and their depots, except when fuel is procured for the Municipal Depot.
- (vi) Vehicles serviced by the agent in terms of the warranty or service plan of the vehicle.
- (vii) The acquisition of services of medical specialists as may be required from time to time and in terms of the Pension Funds Amendment Act, Act 65 of 2001 and related regulations and amendments.
- (viii) The acquisition of services from a service provider that is a specialist in a specific and restricted field, as approved by the Accounting Officer or his/her delegate, whose services the municipality may require from time to time.

37. UNSOLICITED BIDS

- (1) In accordance with Section 113 of the Act the Municipality has no obligation to consider unsolicited bids received outside a normal bidding process.
- (2) The Accounting Officer may, however, decide in terms of Section 113(2) of the Act to consider an unsolicited bid, only if –
 - (a) the product or service or proposal offered in terms of the bid is a demonstrably or proven unique, innovative or valuable concept; and/or

- (b) the product or service or proposal will be exceptionally beneficial, or have exceptional cost advantages to the Municipality;
 - (c) the bidder who made the bid is the sole provider of the product or service or is the only proposer of the concept; and
 - (d) the reasons for not going through the normal bidding processes are found to be sound by the Accounting Officer.
- (3) If the Accounting Officer decides to consider an unsolicited bid that complies with subparagraph 37 (2) of this Policy, the decision must be made public in accordance with Section 21A of the Municipal Systems Act, together with -
 - (a) reasons as to why the bid should not be open to other competitors;
 - (b) an explanation of the potential benefits if the unsolicited bid is accepted; and
 - (c) an invitation to the public or other potential suppliers to submit their comments within 30 days of the notice.
- (4) All written comments received pursuant to subparagraph 37 (3), including any responses from the unsolicited bidder, must be submitted to the National Treasury and the relevant Provincial Treasury for comment.
- (5) The Adjudication Committee must consider the unsolicited bid and may award the bid or make a recommendation to the Accounting Officer, depending on its delegations.
- (6) A meeting of the Adjudication Committee to consider an unsolicited bid must be open to the public.
- (7) When considering the matter, the Adjudication Committee must take into account -
 - (a) any comments submitted by the public; and
 - (b) any written comments and recommendations of the National Treasury or the Provincial Treasury.

- (8) If any recommendations of the National Treasury or the Provincial Treasury are rejected or not followed, the Accounting Officer must submit to the Auditor General, the Provincial Treasury and the National Treasury the reasons for rejecting or not following those recommendations.
- (9) Such submission must be made within seven days after the decision on the award of the unsolicited bid is taken, but no contract committing the Municipality to the bid may be entered into or signed within 30 days of the submission.
- (10) Unsolicited bids for the purchase and/or development or renting of municipal land or fixed property of commercial value as defined in paragraph 1 of this Policy will not be considered.

38. COMBATING OF ABUSE OF SUPPLY CHAIN MANAGEMENT SYSTEM

- (1) The Accounting Officer must
 - (a) take all reasonable steps to prevent abuse of the Supply Chain Management System;
 - (b) investigate any allegations against an official or other role player of fraud, corruption, favouritism, unfair or irregular practices or failure to comply with this Supply Chain Management Policy, and when justified
 - (i) take appropriate steps against such official or other role player; or
 - (ii) report any alleged criminal conduct to the South African Police Service.
 - (c) check the National Treasury's database prior to awarding any contract to ensure that no recommended bidder, or any of its directors, is listed as a person prohibited from doing business with the public sector;
 - (d) reject any bid from a bidder -
 - (i) if any municipal rates and taxes or municipal service charges owed by that bidder or any of its directors to the Municipality, or to any other Municipality or municipal entity, are in arrears for more than

three months, except if an arrangement has been made in terms of the Municipality's Credit Control Policy. This arrangement must already be in place on or before the date and time the bid is advertised; or

- (ii) who, during the last five years, has failed to perform satisfactorily on a previous contract with the Municipality; or any other organ of State after written notice was given to that bidder that performance was unsatisfactory;

- (e) reject a recommendation for the award of a contract if the recommended bidder, or any of its directors, has committed a corrupt or fraudulent act in competing for the particular contract;

- (f) cancel a contract awarded to a person if -

- (i) the person committed any corrupt or fraudulent act during the bidding process or the execution of the contract; or
- (ii) an official or other role player committed any corrupt or fraudulent act during the bidding process or the execution of the contract that benefited that person; and

- (g) reject the bid of any bidder if that bidder or any of its directors -

- (i) has been found guilty by a Court of Law or a structure established by Council or the Accounting Officer for investigating or the arbitration of related to abuses of the Supply Chain Management System of the Municipality or has committed any improper conduct in relation to such system;
- (ii) has been convicted for fraud or corruption during the past five years;
- (iii) has wilfully neglected, reneged on or failed to comply with any government, municipal or other public sector contract during the past five years; or
- (iv) has been listed in the Register for Tender Defaulters in terms of Section 29 of the Prevention and Combating of Corrupt Activities Act, No 12 of 2004.

- (2) The Accounting Officer must inform the National Treasury and the Provincial Treasury in writing of any actions taken in terms of subparagraphs 38(1)(b)(ii), (e) or (f) above.

39. CONTRACT MANAGEMENT

- (1) All contracts entered into by the Municipality in the tender process referred to in paragraph 19 of this Policy must -
 - (a) be in writing;
 - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for –
 - (i) the termination of the contract or agreement in the case of non- or under-performance;
 - (ii) dispute resolution mechanisms to settle disputes between parties;
 - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years; and
 - (iv) any other matter that may be prescribed.
 - (c) include the General Conditions of Contract as prescribed by National Treasury.
 - (d) specify the duration of the contract;
 - (e) specify the payment terms in respect of the goods or service supplied;
 - (f) be monitored by the Directorate of the Municipality which requested the goods or service to ensure that all the contract requirements are met.
- (2) Unauthorised deviations or breaches of the contract as in paragraph 39 (1) (d) above by the supplier or service provider must be reported to the Head: Legal Services for initiating appropriate action as well as to the SCM Unit which must enter the details in a register for the recording of such deviations and breaches.
- (3) Copies must be made of original signed contracts entered into in the course of the implementation of this Policy and the original document must be forwarded to the SCM Unit for safekeeping or filing in the Documentation Centre of the Municipality together with the bid committee documentation related to the contract.

40. PERFORMANCE MANAGEMENT

- (1) The head of the municipal department which required the goods or a service in terms of a competitive bidding process must ensure that the goods had been

delivered or the service completed according to the Municipality's quality and other requirements as specified in the relevant bid documentation.

[(2) In the case of non-performance or unsatisfactory performance by a supplier, the department concerned must give notice to the supplier or service provider in writing and by registered mail to comply with the contract terms failing which

- (i) the contract may be cancelled and the supplier be held responsible for damages or costs which the Municipality may incur because of the non-performance**
- (ii) penalties as specified in the contract or agreement with the supplier or service provider may be invoked.]**

[(3)] In the case of goods and services supplied in response to a quotation invited by the Municipality the head of the client department or section of the Municipality which requested the goods or service must certify on the supplier's invoice that the goods or service had been supplied in accordance with the Municipality's requirements before payment is made.

[(4)] In the case of goods or services procured through a tender process as specified in terms of paragraph 19 of this Policy, the head or section of the relevant department must within a 30 (thirty) working days of the final delivery of the required work submit a written report to the Head of Supply Chain Management on the performance of the supplier.

[(5)] The report must state -

- (a) whether or not the performance of the supplier was satisfactory in terms of adherence to specifications and delivery or completion schedules, product or service quality and quality of workmanship;
- (c) include details, supported by copies of any written notifications regarding service delivery given to the supplier.
- (d) include a recommendation on any further action to be taken against the supplier in terms of paragraph [section] 38 of this Policy.

41. PROCEDURES IN EVENT OF NON- OR POOR PERFORMANCE OF SERVICE PROVIDERS, CONTRACTORS AND SUPPLIER/SERVICE PROVIDERS

- (1) Non-performance applicable to service providers and supplier/service providers**

These instructions are applicable to all bids, contracts and orders including bids for functional and professional services (excluding professional services related to the building and construction industry), sales, hiring, letting and the granting or acquiring of rights, but excluding immovable property, unless otherwise indicated in the bidding documents.

- (2) Delivery of goods and performance of service contracts:**

- (a) Delivery of the goods and performance of services shall be made by the supplier/service provider in accordance with the time schedule prescribed by the Municipality in the contract.**
- (b) If at any time during the performance of the contract, the supplier/service provider or its subcontractor(s) should encounter problems that delays timely delivery of the goods or performance of services, the supplier/service provider shall promptly notify the Municipality in writing of the fact of the delay, its likely duration and its cause(s).**
- (c) If the supplier/service provider or its subcontractor(s) does not notify the Municipality in writing of delays in delivery and goods or performance of services and delivery of the goods or performance of services does not occur as agreed upon , the Municipality shall within 24 hours after the agreed upon delivery period has lapsed:**
 - i. Issue a final notification by registered mail indicating the action to be taken in terms of the contract conditions unless the supplier/service provider complies with the contract conditions and delivers satisfactory services/supplies within a specified reasonable time.**

- ii. Such time should be decided upon by the Accounting Officer or the Chief Financial Officer and should not be less than seven (7) and not longer than fourteen (14) calendar days.
- iii. If the supplier/service provider still does not deliver the goods or perform the service despite the final notification, the Municipality may, in addition to any contractual or other remedy, act against the supplier/service provider or elects to exercise the following:

- 1. Recover all costs, losses or damages it has incurred or suffered as a result of that person's conduct;
- 2. Cancel the contract and claim damages which it has suffered as a result of having to make less favourable arrangements due to such cancellation (see (g) for termination);
- 3. Impose a financial penalty more severe than the theoretical financial preference associated with the claim which was made in the tender;
- 4. The Chief Financial Officer may restrict the supplier/service provider, its shareholders and directors from obtaining business from the Mossel Bay Municipality for a period not exceeding two (2) years (also refer to (g)(6) and (7)) and afford the supplier/service provider, its shareholders and directors twenty one (21) days to object against the decision in terms of Section 62 of the Municipal Systems Act, Act 32 of 2000; and
- 5. Restrict the supplier/service provider, its shareholders and directors from obtaining business from any organ of state for a period not exceeding ten (10) years (see (g) (6) to (9)).

(d) If the supplier/service provider does NOTIFY the Municipality:

- i. As soon as practical after receipt of the supplier /service provider's notice, the Municipality shall evaluate the situation and may at its discretion extend the supplier /service provider's time for delivery or performance, with or without the imposition of penalties, in which case the extension shall be ratified by the parties by amendment of the contract.

- ii. The right is reserved to procure outside of the contract small quantities or to have minor essential services executed if an emergency arises, the supplier/service provider's point of supply is not situated at or near the place where the goods are required, or the supplier/service provider's services are not readily available.
- iii. Upon any delay beyond the delivery period in the case of a goods contract, the purchaser shall, without cancelling the contract, be entitled to purchase goods of a similar quality and up to the same quantity in substitution of the goods not supplied in conformity with the contract and to return any goods delivered later at the supplier/service provider's expense and risk, to purchase goods of a similar quality and up to the same quantity in substitution of the goods not supplied in conformity with the contract and to return any goods delivered later at the supplier/service provider's expense and risk, or to cancel the contract and buy such goods as may be required to complete the contract and without prejudice to his other rights, be entitled to claim damages from the supplier/service provider.

(e) Force Majeure

- i. Notwithstanding the provisions of paragraph (f) and (g), the supplier/service provider shall not be liable for forfeiture of its performance security, damages, or termination for default if and to the extent that his delay in performance or other failure to perform his obligations under the contract is the result of an event of force majeure.
- ii. If a force majeure situation arises, the supplier/service provider shall promptly notify the purchaser in writing of such condition and the cause thereof.
- iii. Unless otherwise directed by the purchaser in writing, the supplier/service provider shall continue to perform its obligations under the contract as far as is reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the force majeure event.
- iv. Except as provided for Force majeure, a delay by the supplier/service provider in the performance of its delivery

obligations shall render the supplier/service provider liable to the imposition of penalties, unless an extension of time is agreed upon.

- v. "Force majeure" means an event beyond the control of the supplier/service provider and not involving the supplier/service provider's fault or negligence and not foreseeable. Such events may include, but is not restricted to, acts of the purchaser in its sovereign capacity, wars or revolutions, fires, floods, epidemics, quarantine restrictions and freight embargoes.
- vi. The supplier/service provider shall not be liable for forfeiture of its performance security, damages, or termination for default if and to the extent that his delay in performance or other failure to perform his obligations under the contract is the result of an event of force majeure.

(f) Penalties:

- i. If the supplier/service provider fails to deliver any or all of the goods or to perform the services within the period(s) specified in the contract, the Municipality shall, without prejudice to its other remedies under the contract, deduct from the contract price, as a penalty, a sum calculated on the delivered price of the delayed goods or unperformed services using the current prime interest rate calculated for each day of the delay until actual delivery or performance.
- ii. The penalty clause does not apply in the event of Force majeure.

(g) Termination for default:

- i. The Municipality, without prejudice to any other remedy for breach of contract, by written notice of default sent to the supplier/service provider, may terminate this contract in whole or in part:
 - 1. If the supplier/service provider fails to deliver any or all of the goods within the period(s) specified in the contract, or

within any extension thereof granted by the Municipality pursuant to paragraph (a);

2. If the supplier/service provider fails to perform any other obligation(s) under the contract; or
3. If the supplier/service provider, in the judgment of the Municipality, has engaged in corrupt or fraudulent practices in competing for or in executing the contract.
4. In the event that the Municipality terminates the contract in whole or in part, the Municipality may procure, upon such terms and in such manner, as it deems appropriate, goods, works or services similar to those undelivered, and the supplier/service provider shall be liable to the Municipality for any excess costs for such similar goods, works or services. However, the supplier/service provider shall continue performance of the contract to the extent not terminated.
5. Where the Municipality terminates the contract in whole or in part:
 - i. The Municipality may decide to impose a restriction penalty on the supplier/service provider by prohibiting such supplier/service provider from doing business with the public sector for a period not exceeding 10 years (see (g) (6) to (9)) or
 - ii. The Chief Financial Officer may restrict the supplier/service provider, its shareholders and directors from obtaining business from the Mossel Bay Municipality for a period not exceeding two (2) years (also refer to (g)(6) and (7)) and afford the supplier/service provider, its shareholders and directors twenty one (21) days to object against the decision in terms of Section 62 of the Municipal Systems Act, Act 32 of 2000.
6. If a Municipality intends imposing a restriction on a supplier/service provider or any person associated with the

supplier/service provider, the supplier/service provider will be allowed a time period of not more than fourteen (14) days to provide reasons why the envisaged restriction should not be imposed. Should the supplier/service provider fail to respond within the stipulated fourteen (14) days the Municipality may regard the supplier/service provider as having no objection and proceed with the restriction.

7. Any restriction imposed on any person by the Municipality will, at the discretion of the Municipality, also be applicable to any other enterprise or any partner, manager, director or other person who wholly or partly exercises or exercised or may exercise control over the enterprise of the first-mentioned person, and with which enterprise or person the first-mentioned person, is or was in the opinion of the Municipality actively associated.
8. If a restriction is imposed, the Municipality must, within five (5) working days of such imposition, furnish the National Treasury, with the following information:
 - i. the name and address of the supplier/service provider and / or person restricted by the Municipality;
 - ii. the date of commencement of the restriction
 - iii. the period of restriction; and
 - iv. the reasons for the restriction. These details will be loaded in the National Treasury's central database of supplier/service providers or persons prohibited from doing business with the public sector.
9. If a court of law convicts a person of an offence as contemplated in sections 12 or 13 of the Prevention and Combating of Corrupt Activities Act, No. 12 of 2004, the court may also rule that such person's name be endorsed on the Register for Tender Defaulters. When a person's name has been endorsed on the Register, the person will be prohibited from doing business with the public sector for a period not less than five years and not more than 10 years. The National Treasury is empowered to determine the period of restriction and each case will be dealt with

on its own merits. According to section 32 of the Act the Register must be open to the public. The Register can be perused on the National Treasury website.

(3) Construction and construction related contracts

- (a) These instructions are applicable to professional services related to the building and construction industry, unless otherwise indicated in the bidding documents.**
- (b) In case of non- or poor performance, the Municipality shall within 24 hours after becoming aware of the situation:**
 - i. Issue a final notification by registered mail indicating the action to be taken in terms of the contract conditions unless the contractor complies with the contract conditions and delivers satisfactory works within a specified reasonable time.**
 - ii. Such time should be decided upon by the Accounting Officer and should not be less than seven (7) and not longer than fourteen (14) calendar days.**
- (c) If the supplier/service provider-still does not deliver the goods or perform the service despite the final notification, the Municipality may, in addition to any contractual or other remedy, act against the supplier/service provider or elect to exercise the following:**
 - i. Recover all costs, losses or damages it has incurred or suffered as a result of that person's conduct;**
 - ii. Cancel the contract and claim damages which it has suffered as a result of having to make less favourable arrangements due to such cancellation.**
 - iii. Impose a financial penalty more severe than the theoretical financial preference associated with the claim which was made in the tender,**
 - iv. Restrict the supplier/service provider, its shareholders and directors from obtaining business from the Mossel Bay Municipality for a period not exceeding two (2) years and afford the supplier/service provider, its shareholders and directors**

twenty one (21) days to object against the decision in terms of Section 62 of the Municipal Systems Act, Act 32 of 2000 (also refer to (g)(6) and (7)); and

- v. Restrict the supplier/service provider or service provider, its shareholders and directors from obtaining business from any organ of state for a period not exceeding ten (10) years (see (g) (6) to (9)).

PART 3

LOGISTICS, DISPOSAL AND RISK MANAGEMENT AND PERFORMANCE MONITORING

42. LOGISTICS MANAGEMENT

- [41.]** The Accounting Officer must establish an effective system of logistics management which must include –
- (b) the monitoring of spending patterns on types or classes of goods and services incorporating, where practical, the coding of items to ensure that each item has a unique number;
 - (c) the setting of inventory levels that includes minimum and maximum levels and lead times wherever goods are placed in stock;
 - (d) the placing of manual or electronic orders for all acquisitions other than those from petty cash;
 - (e) before payment is approved, certification by the responsible delegated employee that the goods and services are received or rendered on time and is in accordance with the order, the general conditions of contract and specifications where applicable and that the price charged is as quoted in terms of a contract;
 - (f) appropriate standards of internal control and warehouse management to ensure that goods placed in stores are secure and only used for the purpose for which they were purchased;
 - (g) regular checking to ensure that all assets including official vehicles are properly managed, appropriately maintained and only used for official purposes; and
 - (h) monitoring and review of the supply vendor performance to ensure compliance with specifications and contract conditions for particular goods or services.

43. DISPOSAL MANAGEMENT

[42.] The Accounting Officer must establish an effective system of disposal management for the disposal or letting of assets, including unserviceable, redundant or obsolete assets, immovable property, subject to Sections 14 and 90 of the Act, which must stipulate the following:

The disposal of assets must -

- (a) be by one of the following methods -
 - (i) transferring the asset to another organ of State in terms of a provision of the Act enabling the transfer of assets;
 - (ii) transferring the asset to another organ of State at market -related value or, when appropriate, free of charge;
 - (iii) selling the asset by way of an auction or a competitive bidding process; or
 - (iv) destroying the asset;
- (b) provided that -
 - (i) immovable property may be sold only at market-related prices except when the public interest or the plight of the poor demands otherwise;
 - (ii) movable as well as immovable assets may be sold at market-related prices either by way of written price quotations, a competitive bidding process or auction, whichever is the most advantageous;
 - (iii) in the case of the free disposal of computer equipment, the Provincial Department of Education must first be approached to indicate within 30 days whether any of the local schools are interested in the equipment; and
 - (iv) in the case of the disposal of firearms, the National Conventional Arms Control Committee has approved any sale or donation of firearms to any person or institution within or outside the Republic;
- (c) furthermore ensure that -
 - (i) immovable property is let at market-related rates except when the public interest or the plight of the poor demands otherwise; and

- (ii) all fees, charges, rates, tariffs, scales of fees or other charges relating to the letting of immovable property are annually reviewed; and
- (d) ensure that where assets are traded in for other assets, the highest possible trade-in price is negotiated.

44. RISK MANAGEMENT

- [43.]** (1) The Accounting Officer must establish an effective system of risk management for the identification, consideration and avoidance of potential risks in the Supply Chain Management system.
- (2) Risk management must include -
- (a) the identification of risks on a case-by-case basis;
 - (b) the allocation of risks to the party best suited to manage such risks;
 - (c) acceptance of the cost of the risk where the cost of transferring the risk is greater than that of retaining it;
 - (d) the management of risks in a pro-active manner and the provision of adequate cover for residual risks; and
 - (e) the assignment of relative risks to the contracting parties through clear and unambiguous contract documentation.

45. PERFORMANCE MONITORING

- [44.]** (1) The Accounting Officer must establish an effective internal monitoring system in order to determine, on the basis of a retrospective analysis, whether the authorised supply chain management processes were followed and whether the desired objectives were achieved.
- (2) Issues to be reviewed include:
- Compliance to norms and standards;
 - Cost-efficiency of the supply chain management process; and
 - Whether supply chain practices are consistent with the Government's broader policy focus.

PART 4OTHER MATTERS**46. PROHIBITION ON AWARDS TO PERSONS WHOSE TAX MATTERS ARE NOT IN ORDER**

- [45.]** (1) The Accounting Officer must ensure that, irrespective of the procurement process followed, no award above R30 000 (VAT included) is given to a person whose tax matters have not been declared by the South African Revenue Service (SARS) to be in order.

47. PROHIBITION ON AWARDS TO PERSONS IN THE SERVICE OF THE STATE

- [46.]** (1) No award may be given to a person -
- (a) who is in the service of the State; or
 - (b) if that person is not a natural person, of which any director, manager, principal shareholder or stakeholder is a person in the service of the State; or
 - (c) who is an advisor or consultant contracted with the Municipality or municipal entity.
- (2) As no award may be given to a person who is in the service of the state, it is expected of all prospective bidders to declare their interests in the prescribed forms in bidding documents.

48. AWARDS TO CLOSE FAMILY MEMBERS OF PERSONS IN THE SERVICE OF THE STATE

- [47.]** (1) The notes to the annual financial statements must disclose particulars of any award of more than R2 000 (VAT included) to a person who is a spouse, child or parent of a person in the service of the State, or has been in the service of the State in the previous twelve months, including -

- (a) the name of that person;
 - (b) the capacity in which that person is in the service of the State; and
 - (c) the amount of the award.
- (2) All Supply Chain Management officials have to disclose and declare related parties on an annual basis.
- (3) All key management personnel have to disclose and declare related parties on an annual basis.
- (4) All members of Bid Committees have to declare their interest and disclose and declare related parties for each and every bid that they serve on as a member of a Bid Committee.

49. ETHICAL STANDARDS

- [48.]** (1) A code of ethical standards is hereby established for officials and other role players in the Supply Chain Management System in order to promote -
- (a) mutual trust and respect; and
 - (b) an environment where business can be conducted with integrity and in a fair and reasonable manner.
- (2) An official or other role player involved in the implementation of the Supply Chain Management Policy:
- (a) must treat all providers and potential providers equitably;
 - (b) may not use his or her position for private gain or to improperly benefit another person;
 - (c) may not accept any reward, gift, favour, hospitality or other benefit directly or indirectly, including to any close family member, partner or associate of that person, of a value more than R350 (VAT included);
 - (d) notwithstanding subparagraph **[48]49(2)(c)**, must declare to the Accounting Officer details of any reward, gift, favour, hospitality or other benefit

promised, offered or granted to that person or to any close family member, partner or associate of that person;

- (e) must declare to the Accounting Officer details of any private or business interest which that person, or any close family member, partner or associate, may have in any proposed procurement or disposal process of, or in any award of a contract by, the Municipality;
 - (f) must immediately withdraw from participating in any manner whatsoever in a procurement or disposal process or in the award of a contract in which that person, or any close family member, partner or associate, has any private or business interest;
 - (g) must be scrupulous in his or her use of property belonging to the Municipality;
 - (h) must assist the Accounting Officer in combating fraud, corruption, favouritism and unfair and irregular practices in the supply chain management system; and
 - (i) must report to the Accounting Officer any alleged irregular conduct in the supply chain management system which that person may become aware of, including –
 - (i) any alleged fraud, corruption, favouritism or unfair conduct;
 - (ii) any alleged contravention of paragraph **[49]50**(1) of this Policy; or
 - (iii) any alleged breach of this code of ethical standards.
- (3) Declarations in terms of subparagraph **[49]50**(2)(d) and (e) -
- (a) must be recorded in a register which the Accounting Officer must keep for this purpose;
 - (b) by the Accounting Officer must be made to the Mayor of the Municipality who must ensure that such declarations are recorded in the register.
- (4) The National Treasury's code of conduct must also be taken into account by supply chain management practitioners and other role players involved in supply chain management.

- (5) The National Treasury Code of Conduct for Supply Management Practitioners, attached as Annexure A, is adopted by the Municipality and shall apply mutatis mutandis to and be binding on supply chain management practitioners and other role players involved in the supply chain management of the Municipality.
- (6) A breach of the code of conduct adopted by the Municipality must be dealt with in accordance with Schedule 1 (Code of Conduct for Councillors) and Schedule 2 (Code of Conduct for Municipal Staff Members) of the Municipal Systems Act, No 32 of 2000.

50. INDUCEMENTS, REWARDS, GIFTS AND FAVOURS TO MUNICIPALITIES, OFFICIALS AND OTHER ROLE PLAYERS

- [49.]** (1) No person who is a provider or prospective provider of goods or services, or recipient or prospective recipient of goods disposed or to be disposed of may either directly or through a representative or intermediary promise, offer or grant -
- (a) any inducement or reward to the Municipality for or in connection with the award of a contract; or
 - (b) any reward, gift, favour or hospitality to -
 - (i) any official; or
 - (ii) any other role player involved in the implementation of the Supply Chain Management Policy.
- (2) The Accounting Officer must promptly report any alleged contravention of subparagraph **[49]50(1)** to the National Treasury for considering whether the offending person, and any representative or intermediary through which such person is alleged to have acted, should be listed in the National Treasury's database of persons prohibited from doing business with the Public Sector.
- (3) Subparagraph **[49]50(1)** does not apply to gifts less than R350 (VAT included) in value.

51. SPONSORSHIPS

[50.] The Accounting Officer must promptly disclose to the National Treasury and the Provincial Treasury any sponsorship promised, offered or granted, whether directly or through a representative or intermediary, by any person who is -

- (a) a provider or prospective provider of goods or services; or
- (b) a recipient or prospective recipient of goods disposed or to be disposed.

52. OBJECTIONS AND COMPLAINTS

[51.] Persons aggrieved by decisions or actions taken in the implementation of this Supply Chain Management policy, may lodge within 14 days of the decision or action, a written objection or complaint against the decision or action.

53. RESOLUTION OF DISPUTES, OBJECTIONS, COMPLAINTS AND QUERIES

[52.] (1) The Accounting Officer must appoint an independent and impartial person or persons, not directly involved in the supply chain management processes -

- (a) to assist in the resolution of disputes between the Municipality and other persons regarding –
 - (i) any decisions or actions taken in the implementation of the Supply Chain Management system; or
 - (ii) any matter arising from a contract awarded in the course of the Supply Chain Management system; or
- (b) to deal with objections, complaints or queries regarding any such decisions or actions or any matters arising from such contract.

(2) An entity under the sole or shared control of the Municipality may for purposes of subparagraph **[52]53**(1) appoint the same person.

- (3) The Accounting Officer, or another official designated by the Accounting Officer, is responsible for assisting the appointed person to perform his or her functions effectively.
- (4) The person appointed must -
 - (a) strive to resolve promptly all disputes, objections, complaints or queries received; and
 - (b) submit monthly reports to the Accounting Officer on all disputes, objections, complaints or queries received, attended to or resolved.
- (5) A dispute, objection, complaint or query may be referred to the relevant Provincial Treasury if -
 - (a) the dispute, objection, complaint or query is not resolved within 60 days; or
 - (b) no response is forthcoming within 60 days.
- (6) If the Provincial Treasury does not or cannot resolve the matter, the dispute, objection, complaint or query may be referred to the National Treasury for resolution.
- (7) This paragraph must not be read as affecting a person's rights to approach a court at any time.

54. CONTRACTS PROVIDING FOR COMPENSATION BASED ON TURNOVER

- [53.]** If a service provider acts on behalf of a Municipality to provide any service or act as a collector of fees, service charges or taxes and the compensation payable to the service provider is fixed as an agreed percentage of turnover for the service or the amount collected, the contract between the service provider and the Municipality must stipulate -
- (a) a cap on the compensation payable to the service provider; and
 - (b) that such compensation must be performance based.

55. CONSTRUCTION INDUSTRY DEVELOPMENT BOARD

[54.] The Construction Industry Development Board (CIDB) has been established by government to promote the uniform application of policy to the construction industry.

- (a) When calling for construction related bids -
 - (i) the prescribed CIDB (uniformity standard bid documents) may be utilised;
 - (ii) only Contractors registered with the CIDB may be used;
 - (iv) all projects must be advertised on the CIDB i-tender system;
 - (v) consultants used in the procurement process must adhere to the CIDB legislation;
 - (vi) consultants used in the procurement process are prohibited to provide goods, works or services related to the project; and
 - (vii) subcontract arrangements and joint venture initiatives must be aligned to CIDB guidelines and requirements.

- (2) When evaluating construction related bids -
 - (i) the validity of the contractor's registration on the CIDB website must be verified;
 - (ii) the contractor's registration will be verified and has to be valid on the day the Bid Evaluation Committee evaluates the bid;
 - (iii) the bidder's documents must be assessed against the prescribed CIDB contractor requirements; and
 - (iv) calculations for joint venture gradings must be done according to the CIDB prescriptions.

- (3) Other matters -
 - (i) all projects approved by the Municipality must be registered with the CIDB;
 - (ii) contracts registered on the i-tender systems must be updated and completed; and
 - (iv) non-performance and non-compliance of contractors must be reported to the CIDB as per the CIDB guidelines.

56. ARCHIVE OF BIDDING DOCUMENTS

[55.] (1) Bidding documents have to be kept in a safe.

- (2) The following will be applicable before the destruction of any documents:
- (i) Closed quotation documents have to be kept for a minimum of five (5) years;
 - (ii) The documents for tenders that were awarded for a period of less than one (1) year must be kept for a minimum of five (5) years;
 - (iii) The documents for tenders that were awarded for a period of more than one (1) year must be kept for a minimum of six (6) years or for a period of six (6) years after the completion of the project;
 - (iv) No documents can be destroyed without the written permission of the relevant director; and
 - (v) No documents of successful bidders may be destroyed.

57. COMMENCEMENT

[56.] This revised policy takes effect on 1 July 201**[2]3**.

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ANNEXURE A**Mossel Bay Municipality
SUPPLY CHAIN MANAGEMENT POLICY****NATIONAL TREASURY CODE OF CONDUCT FOR SUPPLY CHAIN MANAGEMENT
PRACTITIONERS**

In accordance with the Regulations for Supply Chain Management issued in terms of section 168 of the Municipal Finance Management Act, 2003 (MFMA), National Treasury is required to issue a Code of Conduct for Supply Chain Management Practitioners that should be adhered to by all officials and other role players involved in supply chain management. The purpose of this Code of Conduct is to promote mutual trust and respect and an environment where business can be conducted with integrity and in a fair and reasonable manner.

1. General Principles

The Government of South Africa commits itself to a policy of fair dealing and integrity in the conducting of its business. The position of a supply chain management (SCM) practitioner is, therefore, a position of trust, implying a duty to act in the public interest. Practitioners should not perform their duties to unlawfully gain any form of compensation, payment or gratuities from any person, or provider/contractor for themselves, their family or their friends.

Practitioners should ensure that they perform their duties efficiently, effectively and with integrity, in accordance with the relevant legislation and National Treasury Regulations and Guidelines. They should ensure that public resources are administered responsibly.

Practitioners should be fair and impartial in the performance of their functions. They should at no time afford any undue preferential treatment to any group or individual or unfairly discriminate against any group or individual. They should not abuse the power and authority vested in them.

2. Conflict of interest

An official or other role player involved with supply chain management

- (a) must treat all providers and potential providers equitably;
- (b) may not use his or her position for private gain or to improperly benefit another person;
- (c) may not accept any reward, gift, favour, hospitality or other benefit directly or indirectly, including to any close family member, partner or associate of that person, of a value more than R350;
- (d) must declare to the accounting officer details of any reward, gift favour, hospitality or other benefit promised, offered or granted to that person or to any close family member, partner or associate of that person;
- (e) must declare to the accounting officer details of any private or business interest which that person, or any close family member, partner or associate, may have in any proposed procurement or disposal process, or in any award of a contract by the municipality or municipal entity;
- (f) must immediately withdraw from participating. in any manner whatsoever in a procurement or disposal process or in the award of a contract in which that person, or any close family member, partner or associate, has any private or business interest;
- (g) must declare any business, commercial and financial interests or activities undertaken for financial gain that may raise a possible conflict of interest;
- (h) should not place him/herself under any financial or other obligation to outside individuals or organisations that might seek to influence them in the performance of their official duties; and
- (i) should not take improper advantage of their previous office after leaving their official position.

3. Accountability

- Practitioners are accountable for their decisions and actions to the public.
- Practitioners should use public property scrupulously. Only accounting officers or their delegates have the authority to commit the government to any transaction for the procurement of goods and/or services.
- All transactions conducted by a practitioner should be recorded and accounted for in an appropriate accounting system. Practitioners should not make any false or misleading entries into such a system for any reason whatsoever.
- Practitioners must assist the accounting officer in combating fraud, corruption, favouritism and unfair and irregular practices in the supply chain management system.
- Practitioners must report to the accounting officer any alleged irregular conduct in the supply chain management system which that person may become aware of, including:
 - (i) any alleged fraud, corruption, favouritism or unfair conduct;
 - (ii) any alleged contravention of the policy on inducements, rewards, gifts and favours to municipalities or municipal entities, officials or other role players; and any alleged breach of this code of conduct.
 - (iii) Any declarations made must be recorded in a register that the accounting officer must keep for this purpose.

4. Openness

Practitioners should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only if it is in the public interest to do so.

5. Confidentiality

- Any information that is the property of the government or its providers should be protected at all times. No information regarding any bid / contract / bidder / contractor may be revealed if such an action will infringe on the relevant bidder's / contractor's personal rights.
- Matters of confidential nature in the possession of supply chain practitioners should be kept confidential unless legislation, the performance of duty or the

provisions of law requires otherwise. Such restrictions should also apply after separation from service.

6. Bid Evaluation / Adjudication Committees

Bid evaluation / adjudication committees should regulate supply chain management on behalf of the institution in an honest, fair, impartial, transparent cost-effective and accountable manner in accordance with the Accounting Officer's directives/delegated powers.

The evaluation / adjudication committee may be authorized to deal with all supply chain management matters and finalise bids/price quotations in accordance with the directives/delegated powers of the accounting officer.

Bid evaluation / adjudication committees should be familiar with and adhere to the prescribed legislation, directives and procedures in respect of supply chain management in order to perform effectively and efficiently.

All members of bid adjudication committees should be cleared at the level of "CONFIDENTIAL" and should be required to declare their financial interest annually.

No person should interfere with the supply chain management system on an institution; or amend or tamper with any bid after its submission.

7. Combative Practices

Combative practices are unethical and illegal and should be avoided at all cost. They include but are not limited to:

- (i) Suggestions to fictitious lower quotations;
- (ii) Reference to non-existent competition;
- (iii) Exploiting errors in bids;
- (iv) Soliciting bids from bidders whose names appear on the National Treasury's database of persons prohibited from doing business with the public sector.

ANNEXURE C

EFFECT OF RATES AND TARIFFS ON HOUSEHOLDS

Mossel Bay Municipality

MUNISIPALITEIT MOSSELBAAI

Effek op Huishoudings

SUBSIDIE :
 RAAD Subs. - BTW Uitgesluit
 DEERNIS Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
360.27	381.88	405.00	428.00
360.27	381.88	405.00	428.00

Kkrag of Krediet (Elek.)
 O of P (Water) - P = Des./Jan.

REK NO. 580025260028

104 HOOGSTRAAT

1 Basis	ERF 2805
Erf - vk.m	284
Geboue - vk.m	192
Elek. - Kwh./pm	471
Water - Kl./pm	15
Waardasie Grond	220,000.00
Waardasie Geboue	863,200.00
Gratis Water	6
Gratis Elek.	20

MOSSELBAAI	R.c.	R.c.	R.c.	R.c.
Maandelikse Verpligting	Huidig	2014	2015	2016
Eiendomsbelasting Grond	11.02	11.68	12.38	13.12
Eiendomsbelasting Geboue	169.78	179.97	190.77	202.21
Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	507.83	535.76	567.90	601.98
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	48.60	51.52	54.61	58.43
Riolering	154.36	163.62	173.44	183.84
Vuliisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	128.34	135.68	143.96	153.00
	1,225.83	1,296.49	1,375.39	1,461.18

% Verhoging

5.72% 6.10% 6.28%

SUBSIDIE :	(JA/NEE)
RAAD	Nee
DEERNIS	Nee
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
 Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO580028050015

92 HILLSTRAAT

2 Basis	ERF 2785
Erf - vk.m	357
Geboue - vk.m	196
Elek. - Kwh./pm	364
Water - Kl./pm	34
Waardasie Grond	420,000.00
Waardasie Geboue	820,000.00
Gratis Water	6
Gratis Elek.	20

MOSSELBAAI	R.c.	R.c.	R.c.	R.c.
Maandelikse Verpligting	Huidig	2014	2015	2016
Eiendomsbelasting Grond	21.04	22.30	23.63	25.05
Eiendomsbelasting Geboue	161.13	170.80	181.05	191.91
Elektrisiteit - Basies	178.81	188.64	199.96	211.96
Elektrisiteit - Eenhede	346.96	346.02	344.94	343.80
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	190.08	201.48	213.57	228.52
Riolering	154.36	163.62	173.44	183.84
Vuliisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	150.66	156.53	163.00	170.34
	1,408.94	1,467.66	1,531.94	1,604.04

% Verhoging

4.17% 4.38% 4.71%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
 Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO580027850038

92 HILLSTRAAT

3 Basis	ERF 2785
Erf - vk.m	595
Geboue - vk.m	317
Elek. - Kwh./pm	579
Water - Kl./pm	6
Waardasie Grond	1,300,000.00
Waardasie Geboue	1,162,800.00
Gratis Water	6
Gratis Elek.	20

MOSSELBAAI	R.c.	R.c.	R.c.	R.c.
Maandelikse Verpligting	Huidig	2014	2015	2016
Eiendomsbelasting Grond	65.11	69.01	73.16	77.55
Eiendomsbelasting Geboue	229.75	243.54	258.15	273.64
Elektrisiteit - Basies	178.81	188.64	199.96	211.96
Elektrisiteit - Eenhede	561.96	561.02	559.94	558.80
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	-	-	-	-
Riolering	154.36	163.62	173.44	183.84
Vuliisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	154.15	158.42	163.20	168.45
	1,550.04	1,602.52	1,660.18	1,722.84

% Verhoging

3.39% 3.60% 3.77%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
 Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

MUNISIPALITEIT MOSSELBAAI

Effek op Huishoudings

SUBSIDIE :

RAAD Subs. - BTW Uitgesluit
DEERNIS Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
360.27	381.88	405.00	428.00
360.27	381.88	405.00	428.00

Kkrag of Krediet (Elek.)
O of P (Water) - P = Des./Jan.

REK NO580092780023

79 RODGERSTRAAT

MOSSELBAAI

R.c.

R.c.

R.c.

R.c.

4 Basis

ERF 9278

Maandelikse Verpligting

Huidig

2014

2015

2016

Erf - vk.m	860
Geboue - vk.m	724
Elek. - Kwh./pm	762
Water - Kl./pm	22
Waardasie Grond	1,750,000.00
Waardasie Geboue	2,805,300.00

Krediet	Elektrisiteit - Basies	178.81	188.64	199.96	211.96
	Elektrisiteit - Eenhede	744.96	744.02	742.94	741.80
O	Water Basies	113.73	120.55	127.79	136.73
	Water Kl.	86.40	91.58	97.08	103.87
	Riolering	154.36	163.62	173.44	183.84
	Vullisverwydering	92.18	97.71	104.55	111.87
	Subsidies (BTW Ingesluit)	-	-	-	-
	BTW	191.86	196.86	202.41	208.61
		2,208.47	2,287.94	2,374.20	2,468.29

Gratis Water
Gratis Elek.

6
20

% Verhoging

3.60%

3.77%

3.96%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO580026120028

12 HOFMEYERSTRAAT

MOSSELBAAI

R.c.

R.c.

R.c.

R.c.

5 Basis

ERF 2612

Maandelikse Verpligting

Huidig

2014

2015

2016

Erf - vk.m	971
Geboue - vk.m	*
Elek. - Kwh./pm	689
Water - Kl./pm	36
Waardasie Grond	750,000.00
Waardasie Geboue	1,092,100.00

Krediet	Elektrisiteit - Basies	178.81	188.64	199.96	211.96
	Elektrisiteit - Eenhede	671.96	671.02	669.94	668.80
O	Water Basies	113.73	120.55	127.79	136.73
	Water Kl.	209.52	222.09	235.42	251.90
	Riolering	154.36	163.62	173.44	183.84
	Vullisverwydering	92.18	97.71	104.55	111.87
	Subsidies (BTW Ingesluit)	-	-	-	-
	BTW	198.88	204.91	211.55	219.11
		1,872.60	1,936.90	2,007.10	2,085.74

Gratis Water
Gratis Elek.

6
20

% Verhoging

3.43%

3.62%

3.92%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO580038240035

24 DANIE DE JAGERSTRAAT

MOSSELBAAI

R.c.

R.c.

R.c.

R.c.

6 Basis

ERF 3824

Maandelikse Verpligting

Huidig

2014

2015

2016

Erf - vk.m	1115
Geboue - vk.m	342
Elek. - Kwh./pm	854
Water - Kl./pm	36
Waardasie Grond	700,000.00
Waardasie Geboue	730,800.00

Krediet	Elektrisiteit - Basies	178.81	188.64	199.96	211.96
	Elektrisiteit - Eenhede	836.96	836.02	834.94	833.80
O	Water Basies	113.73	120.55	127.79	136.73
	Water Kl.	209.52	222.09	235.42	251.90
	Riolering	154.36	163.62	173.44	183.84
	Vullisverwydering	92.18	97.71	104.55	111.87
	Subsidies (BTW Ingesluit)	-	-	-	-
	BTW	221.98	228.01	234.65	242.21
		1,985.87	2,045.69	2,111.13	2,184.72

Gratis Water
Gratis Elek.

6
20

% Verhoging

3.01%

3.20%

3.49%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

MUNISIPALITEIT MOSSELBAAI

Effek op Huishoudings

SUBSIDIE :

RAAD Subs. - BTW Uitgesluit
DEERNIS Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
360.27	381.88	405.00	428.00
360.27	381.88	405.00	428.00

Kkrag of Krediet (Elek.)
O of P (Water) - P = Des./Jan.

REK NO580032520010

12 17DE LAAN

MOSSELBAAI

R.c. R.c. R.c. R.c.
Huidig 2014 2015 2016

7 Basis

ERF 3252

Maandelikse Verpligting

Erf - vk.m	1531
Geboue - vk.m	232
Elek. - Kwh./pm	508
Water - Kl./pm	13
Waardasie Grond	725,000.00
Waardasie Geboue	571,100.00

Krediet	Elektrisiteit - Basies	178.81	188.64	199.96	211.96
	Elektrisiteit - Eenhede	490.96	490.02	488.94	487.80
O	Water Basies	113.73	120.55	127.79	136.73
	Water Kl.	37.80	40.07	42.47	45.45
	Riolering	154.36	163.62	173.44	183.84
	Vullisverwydering	92.18	97.71	104.55	111.87
	Subsidies (BTW Ingesluit)	-	-	-	-
	BTW	149.50	154.09	159.20	164.87
		1,364.96	1,411.19	1,462.22	1,518.34

Gratis Water	6
Gratis Elek.	20

% Verhoging

3.39% 3.62% 3.84%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO580023130011

11 LANGSTRAAT

MOSSELBAAI

R.c. R.c. R.c. R.c.
Huidig 2014 2015 2016

8 Basis

ERF 2313

Maandelikse Verpligting

Erf - vk.m	886
Geboue - vk.m	394
Elek. - Kwh./pm	1179
Water - Kl./pm	39
Waardasie Grond	1,625,000.00
Waardasie Geboue	969,500.00

Krediet	Elektrisiteit - Basies	178.81	188.64	199.96	211.96
	Elektrisiteit - Eenhede	1,161.96	1,161.02	1,159.94	1,158.80
O	Water Basies	113.73	120.55	127.79	136.73
	Water Kl.	238.68	253.00	268.18	286.95
	Riolering	154.36	163.62	173.44	183.84
	Vullisverwydering	92.18	97.71	104.55	111.87
	Subsidies (BTW Ingesluit)	-	-	-	-
	BTW	271.56	277.84	284.74	292.62
		2,483.72	2,551.18	2,624.72	2,707.27

Gratis Water	6
Gratis Elek.	20

% Verhoging

2.72% 2.88% 3.14%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO700023970019

7 ARUMRYLAAN

NEW SUNNYSIDE

R.c. R.c. R.c. R.c.
Huidig 2014 2015 2016

9 Basis

ERF 2397

Maandelikse Verpligting

Erf - vk.m	396
Geboue - vk.m	151
Elek. - Kwh./pm	489
Water - Kl./pm	12
Waardasie Grond	120,000.00
Waardasie Geboue	322,000.00

Kkrag	Elektrisiteit - Basies	-	-	-	-
	Elektrisiteit - Eenhede	528.09	557.14	590.57	626.00
O	Water Basies	113.73	120.55	127.79	136.73
	Water Kl.	32.40	34.34	36.40	38.95
	Riolering	154.36	163.62	173.44	183.84
	Vullisverwydering	92.18	97.71	104.55	111.87
	Subsidies (BTW Ingesluit)	-	-	-	-
	BTW	128.91	136.27	144.58	153.64
		1,117.13	1,181.15	1,253.13	1,331.38

Gratis Water	6
Gratis Elek.	20

% Verhoging

5.73% 6.09% 6.24%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

MUNISIPALITEIT MOSSELBAAI

Effek op Huishoudings

SUBSIDIE :

RAAD Subs. - BTW Uitgesluit
DEERNIS Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
360.27	381.88	405.00	428.00
360.27	381.88	405.00	428.00

Kkrag of Krediet (Elek.)

O of P (Water) - P = Des./Jan.

REK NO700040310018

11 DIAL BRANDSTRAAT

NEW SUNNYSIDE

10 Basis

ERF 4031

Maandelikse Verpligting

R.c.
HuidigR.c.
2014R.c.
2015R.c.
2016

Erf - vk.m	595
Geboue - vk.m	207
Elek. - Kwh./pm	550
Water - Kl./pm	17
Waardasie Grond	150,000.00
Waardasie Geboue	375,300.00

Kkrag	Elektrisiteit - Basies	-	-	-	-
1	Elektrisiteit - Eenhede	596.78	629.60	667.38	707.42
2	Water Basies	113.73	120.55	127.79	136.73
	Water Kl.	59.40	62.96	66.74	71.41
	Riolering	154.36	163.62	173.44	183.84
	Vullisverwydering	92.18	97.71	104.55	111.87
	Subsidies (BTW Ingesluit)	-	-	-	-
	BTW	142.30	150.42	159.59	169.58
		1,238.38	1,309.28	1,388.96	1,475.70

Gratis Water	6
Gratis Elek.	20

% Verhoging

5.73%

6.09%

6.25%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO100011940017

1 FREEZIALAAN

GROOT BRAKRIVIER

11 Basis

ERF 1194

Maandelikse Verpligting

R.c.
HuidigR.c.
2014R.c.
2015R.c.
2016

Erf - vk.m	400
Geboue - vk.m	55
Elek. - Kwh./pm	336
Water - Kl./pm	14
Waardasie Grond	15,000.00
Waardasie Geboue	50,000.00

Kkrag	Elektrisiteit - Basies	-	-	-	-
2	Elektrisiteit - Eenhede	322.04	339.75	360.13	381.74
1	Water Basies	113.73	120.55	127.79	136.73
	Water Kl.	43.20	45.79	48.54	51.94
	Riolering	154.36	163.62	173.44	183.84
	Vullisverwydering	92.18	97.71	104.55	111.87
	Subsidies (BTW Ingesluit)	-410.71	-435.34	-461.70	-487.92
	BTW	101.57	107.44	114.02	121.26
		424.12	447.74	475.49	508.70

Gratis Water	6
Gratis Elek.	50

% Verhoging

5.57%

6.20%

6.99%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	JA
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
360.27	381.88	405.00	428.00

REK NO470005560023

13 HANNES PIENAARSTRAAT

BAYVIEW

12 Basis

ERF 556

Maandelikse Verpligting

R.c.
HuidigR.c.
2014R.c.
2015R.c.
2016

Erf - vk.m	828
Geboue - vk.m	331
Elek. - Kwh./pm	1027
Water - Kl./pm	27
Waardasie Grond	1,250,000.00
Waardasie Geboue	1,248,300.00

Kkrag	Elektrisiteit - Basies	-	-	-	-
2	Elektrisiteit - Eenhede	1,133.88	1,196.25	1,268.02	1,344.10
1	Water Basies	113.73	120.55	127.79	136.73
	Water Kl.	141.48	149.97	158.97	170.09
	Riolering	154.36	163.62	173.44	183.84
	Vullisverwydering	92.18	97.71	104.55	111.87
	Subsidies (BTW Ingesluit)	-	-	-	-
	BTW	228.99	241.93	256.59	272.53
		2,174.09	2,298.07	2,437.07	2,587.75

Gratis Water	6
Gratis Elek.	20

% Verhoging

5.70%

6.05%

6.18%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

MUNISIPALITEIT MOSSELBAAI

Effek op Huishoudings

SUBSIDIE :

RAAD Subs. - BTW Uitgesluit
DEERNIS Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
360.27	381.88	405.00	428.00
360.27	381.88	405.00	428.00

Kkrag of Krediet (Elek.)
O of P (Water) - P = Des./Jan.

REK NO470025310017

16 JOOSTE STEYNBERGSTRAAT

BAYVIEW

13 Basis

ERF 2531

Maandelikse Verpligting

R.c.
Huidig

R.c.
2014

R.c.
2015

R.c.
2016

Erf - vk.m	792
Geboue - vk.m	302
Elek. - Kwh./pm	690
Water - Kl./pm	45
Waardasie Grond	570,000.00
Waardasie Geboue	830,000.00
Gratis Water	6
Gratis Elek.	20

Eiendomsbelasting Grond	28.55	30.26	32.08	34.00
Eiendomsbelasting Geboue	163.14	172.92	183.30	194.30
Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	754.42	795.91	843.67	894.29
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	297.00	314.82	333.71	357.07
Riolering	154.36	163.62	173.44	183.84
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	197.64	208.97	221.64	235.73
	1,801.01	1,904.77	2,020.17	2,147.83

% Verhoging

5.76%

6.06%

6.32%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO470027920010

13 HARRY HOLTZHAUSENSTRAAT

BAYVIEW

14 Basis

ERF 2792

Maandelikse Verpligting

R.c.
Huidig

R.c.
2014

R.c.
2015

R.c.
2016

Erf - vk.m	800
Geboue - vk.m	246
Elek. - Kwh./pm	139
Water - Kl./pm	7
Waardasie Grond	350,000.00
Waardasie Geboue	961,800.00
Gratis Water	6
Gratis Elek.	20

Eiendomsbelasting Grond	17.53	18.58	19.70	20.88
Eiendomsbelasting Geboue	189.52	200.89	212.94	225.72
Elektrisiteit - Basies	178.81	188.64	199.96	211.96
Elektrisiteit - Eenhede	121.96	121.02	119.94	118.80
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	5.40	5.72	6.07	6.49
Riolering	154.36	163.62	173.44	183.84
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	93.30	97.62	102.44	107.76
	966.79	1,014.36	1,066.83	1,124.05

% Verhoging

4.92%

5.17%

5.36%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO640053320016

12 SEDERSTRAAT

HEIDERAND

15 Basis

ERF 5332

Maandelikse Verpligting

R.c.
Huidig

R.c.
2014

R.c.
2015

R.c.
2016

Erf - vk.m	645
Geboue - vk.m	144
Elek. - Kwh./pm	581
Water - Kl./pm	31
Waardasie Grond	300,000.00
Waardasie Geboue	493,000.00
Gratis Water	6
Gratis Elek.	20

Eiendomsbelasting Grond	15.03	15.93	16.88	17.90
Eiendomsbelasting Geboue	95.68	101.42	107.51	113.96
Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	631.69	666.43	706.41	748.80
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	160.92	170.58	180.81	193.47
Riolering	154.36	163.62	173.44	183.84
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	161.40	170.64	181.02	192.46
	1,424.98	1,506.88	1,598.41	1,699.02

% Verhoging

5.75%

6.07%

6.29%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

MUNISIPALITEIT MOSSELBAAI

Effek op Huishoudings

SUBSIDIE :

RAAD Subs. - BTW Uitgesluit
DEERNIS Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
360.27	381.88	405.00	428.00
360.27	381.88	405.00	428.00

Kkrag of Krediet (Elek.)
O of P (Water) - P = Des./Jan.

REK NO640053240015

12 MOPANIESTRAAT

HEIDERAND

16 Basis

ERF 5324

Maandelikse Verpligting

R.c. Huidig	R.c. 2014	R.c. 2015	R.c. 2016
17.53	18.58	19.70	20.88
100.10	106.11	112.48	119.22
-	-	-	-
709.38	748.40	793.30	840.90
113.73	120.55	127.79	136.73
160.92	170.58	180.81	193.47
154.36	163.62	173.44	183.84
92.18	97.71	104.55	111.87
-	-	-	-
172.28	182.12	193.18	205.35
1,520.48	1,607.67	1,705.24	1,812.26

% Verhoging

5.73% 6.07% 6.28%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO640050760035

10 PEPERBOOMSINGEL

HEIDERAND

17 Basis

ERF 5076

Maandelikse Verpligting

R.c. Huidig	R.c. 2014	R.c. 2015	R.c. 2016
12.52	13.27	14.07	14.91
119.64	126.82	134.43	142.49
178.81	188.64	199.96	211.96
781.96	781.02	779.94	778.80
113.73	120.55	127.79	136.73
160.92	170.58	180.81	193.47
154.36	163.62	173.44	183.84
92.18	97.71	104.55	111.87
-	-	-	-
207.47	213.10	219.31	226.33
1,821.59	1,875.31	1,934.30	2,000.41

% Verhoging

2.95% 3.15% 3.42%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO860078080014

121 MALVAWEG

DANABAAI

18 Basis

ERF 7808

Maandelikse Verpligting

R.c. Huidig	R.c. 2014	R.c. 2015	R.c. 2016
54.09	57.34	60.78	64.42
132.71	140.67	149.11	158.06
-	-	-	-
154.26	162.75	172.51	182.86
113.73	120.55	127.79	136.73
339.12	359.47	381.04	407.71
154.36	163.62	173.44	183.84
92.18	97.71	104.55	111.87
-	-	-	-
119.51	126.57	134.30	143.22
1,159.96	1,228.68	1,303.51	1,388.72

% Verhoging

5.92% 6.09% 6.54%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

MUNISIPALITEIT MOSSELBAAI

Effek op Huishoudings

SUBSIDIE :

RAAD Subs. - BTW Uitgesluit
DEERNIS Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
360.27	381.88	405.00	428.00
360.27	381.88	405.00	428.00

Kkrag of Krediet (Elek.)
O of P (Water) - P = Des./Jan.

REK NO860071140016

7 A DISTANSSTRAAT

DANABAAI

19 Basis

ERF 7114

Maandelikse Verpligting

R.c. R.c. R.c. R.c.
Huidig 2014 2015 2016

Erf - vk.m	881
Geboue - vk.m	176
Elek. - Kwh./pm	20
Water - Kl./pm	12
Waardasie Grond	315,000.00
Waardasie Geboue	507,100.00

Eiendomsbelasting Grond	15.78	16.72	17.73	18.79
Eiendomsbelasting Geboue	98.50	104.41	110.68	117.32
Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	-	-	-	-
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	32.40	34.34	36.40	38.95
Riolering	154.36	163.62	173.44	183.84
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	54.97	58.27	61.91	66.00
	561.92	595.63	632.49	673.50

Gratis Water	6
Gratis Elek.	20

% Verhoging

6.00% 6.19% 6.48%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

** Geen aankope vanaf 1/7/2004

REK NO860059360041

52 A DISTANSSTRAAT

DANABAAI

20 Basis

ERF 5936

Maandelikse Verpligting

R.c. R.c. R.c. R.c.
Huidig 2014 2015 2016

Erf - vk.m	1050
Geboue - vk.m	507
Elek. - Kwh./pm	895
Water - Kl./pm	21
Waardasie Grond	350,000.00
Waardasie Geboue	1,195,000.00

Eiendomsbelasting Grond	17.53	18.58	19.70	20.88
Eiendomsbelasting Geboue	236.20	250.37	265.39	281.31
Elektrisiteit - Basies	178.81	188.64	199.96	211.96
Elektrisiteit - Eenhede	877.96	877.02	875.94	874.80
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	81.00	85.86	91.01	97.38
Riolering	154.36	163.62	173.44	183.84
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	209.73	214.68	220.18	226.32
	1,961.49	2,017.04	2,077.96	2,145.10

Gratis Water	6
Gratis Elek.	20

% Verhoging

2.83% 3.02% 3.23%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO400008300027

16 ITALENIELAAN

HARTENBOS

21 Basis

ERF 830

Maandelikse Verpligting

R.c. R.c. R.c. R.c.
Huidig 2014 2015 2016

Erf - vk.m	1275
Geboue - vk.m	342
Elek. - Kwh./pm	1636
Water - Kl./pm	32
Waardasie Grond	770,000.00
Waardasie Geboue	821,500.00

Eiendomsbelasting Grond	38.56	40.88	43.33	45.93
Eiendomsbelasting Geboue	161.43	171.12	181.39	192.27
Elektrisiteit - Basies	178.81	188.64	199.96	211.96
Elektrisiteit - Eenhede	1,618.96	1,618.02	1,616.94	1,615.80
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	170.64	180.88	191.73	205.15
Riolering	154.36	163.62	173.44	183.84
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	326.01	331.72	338.02	345.15
	2,854.69	2,913.15	2,977.15	3,048.71

Gratis Water	6
Gratis Elek.	20

% Verhoging

2.05% 2.20% 2.40%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

MUNISIPALITEIT MOSSELBAAI

Effek op Huishoudings

SUBSIDIE :

RAAD Subs. - BTW Uitgesluit
DEERNIS Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
360.27	381.88	405.00	428.00
360.27	381.88	405.00	428.00

Kkrag of Krediet (Elek.)

O of P (Water) - P = Des./Jan.

REK NO400007570010

16 WINBURGLAAN

HARTENBOS

22 Basis

ERF 757

Maandelikse Verpligting

R.c.
HuidigR.c.
2014R.c.
2015R.c.
2016

Erf - vk.m	952
Geboue - vk.m	205
1 Elek. - Kwh./pm	1080
1 Water - Kl./pm	33
Waardasie Grond	770,000.00
Waardasie Geboue	455,400.00

Krediet	Elektrisiteit - Basies	178.81	188.64	199.96	211.96
	Elektrisiteit - Eenhede	1,062.96	1,062.02	1,060.94	1,059.80
O	Water Basies	113.73	120.55	127.79	136.73
	Water Kl.	180.36	191.18	202.65	216.84
	Riolering	154.36	163.62	173.44	183.84
	Vuliisverwydering	92.18	97.71	104.55	111.87
	Subsidies (BTW Ingesluit)	-	-	-	-
	BTW	249.54	255.32	261.71	268.95
		2,158.65	2,213.38	2,273.42	2,340.91

Gratis Water
Gratis Elek.

6
20

% Verhoging

2.54%

2.71%

2.97%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO400007420021

21 WEENENLAAN

HARTENBOS

23 Basis

ERF 742

Maandelikse Verpligting

R.c.
HuidigR.c.
2014R.c.
2015R.c.
2016

Erf - vk.m	952
Geboue - vk.m	464
1 Elek. - Kwh./pm	1529
1 Water - Kl./pm	47
Waardasie Grond	770,000.00
Waardasie Geboue	1,819,800.00

Krediet	Elektrisiteit - Basies	178.81	188.64	199.96	211.96
	Elektrisiteit - Eenhede	1,511.96	1,511.02	1,509.94	1,508.80
O	Water Basies	113.73	120.55	127.79	136.73
	Water Kl.	339.12	359.47	381.04	407.71
	Riolering	154.36	163.62	173.44	183.84
	Vuliisverwydering	92.18	97.71	104.55	111.87
	Subsidies (BTW Ingesluit)	-	-	-	-
	BTW	334.62	341.74	349.54	358.53
		3,124.60	3,206.58	3,295.50	3,395.64

Gratis Water
Gratis Elek.

6
20

% Verhoging

2.62%

2.77%

3.04%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO400009220012

14 BLOUKRANSWEG

HARTENBOS

24 Basis

ERF 922

Maandelikse Verpligting

R.c.
HuidigR.c.
2014R.c.
2015R.c.
2016

Erf - vk.m	952
Geboue - vk.m	200
1 Elek. - Kwh./pm	813
1 Water - Kl./pm	47
Waardasie Grond	700,000.00
Waardasie Geboue	518,000.00

Krediet	Elektrisiteit - Basies	178.81	188.64	199.96	211.96
	Elektrisiteit - Eenhede	770.40	768.06	765.36	762.50
O	Water Basies	113.73	120.55	127.79	136.73
	Water Kl.	339.12	359.47	381.04	407.71
	Riolering	154.36	163.62	173.44	183.84
	Vuliisverwydering	92.18	97.71	104.55	111.87
	Subsidies (BTW Ingesluit)	-410.71	-435.34	-461.70	-487.92
	BTW	230.80	237.73	245.30	254.05
		1,604.44	1,644.32	1,688.25	1,742.41

Gratis Water
Gratis Elek.

6
50

% Verhoging

2.49%

2.67%

3.21%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	JA
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
360.27	381.88	405.00	428.00

MUNISIPALITEIT MOSSELBAAI

Effek op Huishoudings

SUBSIDIE :

RAAD Subs. - BTW Uitgesluit
DEERNIS Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
360.27	381.88	405.00	428.00
360.27	381.88	405.00	428.00

Kkrag of Krediet (Elek.)
O of P (Water) - P = Des./Jan.

REK NO430020930018

101 GEELHOUTLAAN

HARTB HEUWELS

25 Basis

ERF 2093

Maandelikse Verpligting

R.c. R.c. R.c. R.c.
Huidig 2014 2015 2016

Erf - vk.m	903
Geboue - vk.m	152
Elek. - Kwh./pm	472
Water - Kl./pm	6
Waardasie Grond	315,000.00
Waardasie Geboue	565,600.00

Eiendomsbelasting Grond	15.78	16.72	17.73	18.79
Eiendomsbelasting Geboue	110.21	116.82	123.83	131.26
Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	508.95	536.94	569.16	603.31
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	-	-	-	-
Riolering	154.36	163.62	173.44	183.84
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	121.69	128.64	136.49	145.01
	1,116.90	1,181.01	1,252.99	1,330.81

Gratis Water	6
Gratis Elek.	20

% Verhoging

5.74% 6.09% 6.21%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO280007990030

18 KAAIMANSLAAN

FRAAIUITSIG

26 Basis

ERF 799

Maandelikse Verpligting

R.c. R.c. R.c. R.c.
Huidig 2014 2015 2016

Erf - vk.m	784
Geboue - vk.m	369
Elek. - Kwh./pm	1050
Water - Kl./pm	31
Waardasie Grond	400,000.00
Waardasie Geboue	1,128,100.00

Eiendomsbelasting Grond	20.03	21.24	22.51	23.86
Eiendomsbelasting Geboue	222.81	236.17	250.34	265.36
Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	1,159.78	1,223.57	1,296.98	1,374.80
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	160.92	170.58	180.81	193.47
Riolering	-	-	-	-
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	213.73	225.74	239.42	254.36
	1,983.17	2,095.55	2,222.40	2,360.46

Gratis Water	6
Gratis Elek.	20

% Verhoging

5.67% 6.05% 6.21%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	NEE

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO280012580037

18 ROBERTSONLAAN

FRAAIUITSIG

27 Basis

ERF 1258

Maandelikse Verpligting

R.c. R.c. R.c. R.c.
Huidig 2014 2015 2016

Erf - vk.m	600
Geboue - vk.m	223
Elek. - Kwh./pm	761
Water - Kl./pm	27
Waardasie Grond	350,000.00
Waardasie Geboue	1,229,500.00

Eiendomsbelasting Grond	17.53	18.58	19.70	20.88
Eiendomsbelasting Geboue	243.10	257.69	273.15	289.54
Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	834.37	880.26	933.07	989.06
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	141.48	149.97	158.97	170.09
Riolering	-	-	-	-
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	165.45	174.79	185.41	197.09
	1,607.83	1,699.55	1,802.63	1,915.25

Gratis Water	6
Gratis Elek.	20

% Verhoging

5.70% 6.07% 6.25%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	NEE

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

MUNISIPALITEIT MOSSELBAAI

Effek op Huishoudings

SUBSIDIE :

RAAD Subs. - BTW Uitgesluit
DEERNIS Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
360.27	381.88	405.00	428.00
360.27	381.88	405.00	428.00

Kkrag of Krediet (Elek.)
O of P (Water) - P = Des./Jan.

REK NO230002490019

113 GRYSBOKLAAN

REEBOK

28 Basis

ERF 249

Maandelikse Verpligting

R.c.
HuidigR.c.
2014R.c.
2015R.c.
2016

Erf - vk.m	832
Geboue - vk.m	263
Elek. - Kwh./pm	1055
Water - Kl./pm	45
Waardasie Grond	550.000.00
Waardasie Geboue	996.000.00

Eiendomsbelasting Grond	27.55	29.20	30.95	32.81
Eiendomsbelasting Geboue	196.36	208.15	220.63	233.87
Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	1,165.41	1,229.51	1,303.28	1,381.47
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	297.00	314.82	333.71	357.07
Riolering	-	-	-	-
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	233.56	246.76	261.71	278.20
	2,125.79	2,246.70	2,382.61	2,532.02

Gratis Water	6
Gratis Elek.	20

% Verhoging

5.69% 6.05% 6.27%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	NEE

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO230000580015

11 DUKERLAAN

REEBOK

29 Basis

ERF 58

Maandelikse Verpligting

R.c.
HuidigR.c.
2014R.c.
2015R.c.
2016

Erf - vk.m	803
Geboue - vk.m	269
Elek. - Kwh./pm	100
Water - Kl./pm	12
Waardasie Grond	570.000.00
Waardasie Geboue	803.400.00

Eiendomsbelasting Grond	28.55	30.26	32.08	34.00
Eiendomsbelasting Geboue	157.81	167.28	177.32	187.96
Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	82.96	82.02	80.94	79.80
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	32.40	34.34	36.40	38.95
Riolering	-	-	-	-
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	44.98	46.85	48.96	51.43
	552.61	579.02	608.04	640.74

Gratis Water	6
Gratis Elek.	20

% Verhoging

4.78% 5.01% 5.38%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	NEE

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO230002440014

123 GRYSBOKLAAN

REEBOK

30 Basis

ERF 244

Maandelikse Verpligting

R.c.
HuidigR.c.
2014R.c.
2015R.c.
2016

Erf - vk.m	793
Geboue - vk.m	364
Elek. - Kwh./pm	744
Water - Kl./pm	17
Waardasie Grond	570.000.00
Waardasie Geboue	1,194,100.00

Eiendomsbelasting Grond	28.55	30.26	32.08	34.00
Eiendomsbelasting Geboue	236.02	250.18	265.19	281.10
Elektrisiteit - Basies	178.81	188.64	199.96	211.96
Elektrisiteit - Eenhede	726.96	726.02	724.94	723.80
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	59.40	62.96	66.74	71.41
Riolering	-	-	-	-
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	163.95	167.43	171.36	175.81
	1,599.60	1,643.76	1,692.61	1,746.69

Gratis Water	6
Gratis Elek.	20

% Verhoging

2.76% 2.97% 3.19%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	NEE

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

MUNISIPALITEIT MOSSELBAAI

Effek op Huishoudings

SUBSIDIE :

RAAD Subs. - BTW Uitgesluit
DEERNIS Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
360.27	381.88	405.00	428.00
360.27	381.88	405.00	428.00

Kkrag of Krediet (Elek.)
O of P (Water) - P = Des./Jan.

REK NO230009460026

23 GORDONIALAAN

REEBOK

31 Basis

ERF 946

Maandelikse Verpligting

R.c.

R.c.

R.c.

R.c.

Erf - vk.m	808
Geboue - vk.m	349
Elek. - Kwh./pm	700
Water - Kl./pm	13
Waardasie Grond	705.000.00
Waardasie Geboue	1,215,200.00
Gratis Water	6
Gratis Elek.	20

Maandelikse Verpligting	R.c. Huidig	R.c. 2014	R.c. 2015	R.c. 2016
Eiendomsbelasting Grond	35.31	37.43	39.67	42.05
Eiendomsbelasting Geboue	240.24	254.65	269.93	286.13
Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	765.68	807.79	856.26	907.64
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	37.80	40.07	42.47	45.45
Riolering	-	-	-	-
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	141.31	149.26	158.35	168.24
	1,426.25	1,507.46	1,599.03	1,698.10
% Verhoging		5.69%	6.07%	6.20%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	NEE

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO230003890016

66 OLCKERSWEG

REEBOK

32 Basis

ERF 389

Maandelikse Verpligting

R.c.

R.c.

R.c.

R.c.

Erf - vk.m	680
Geboue - vk.m	139
Elek. - Kwh./pm	315
Water - Kl./pm	33
Waardasie Grond	700,000.00
Waardasie Geboue	636,000.00
Gratis Water	6
Gratis Elek.	20

Maandelikse Verpligting	R.c. Huidig	R.c. 2014	R.c. 2015	R.c. 2016
Eiendomsbelasting Grond	35.06	37.16	39.39	41.76
Eiendomsbelasting Geboue	124.30	131.76	139.67	148.05
Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	332.17	350.44	371.47	393.75
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	180.36	191.18	202.65	216.84
Riolering	-	-	-	-
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	100.58	106.38	112.90	120.29
	978.38	1,035.19	1,098.42	1,169.28
% Verhoging		5.81%	6.11%	6.45%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	NEE

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO190003140013

11 VAN RENSBURGSTRAAT

TERGNIET

33 Basis

ERF 314

Maandelikse Verpligting

R.c.

R.c.

R.c.

R.c.

Erf - vk.m	496
Geboue - vk.m	-
Elek. - Kwh./pm	161
Water - Kl./pm	6
Waardasie Grond	630,000.00
Waardasie Geboue	448,200.00
Gratis Water	6
Gratis Elek.	20

Maandelikse Verpligting	R.c. Huidig	R.c. 2014	R.c. 2015	R.c. 2016
Eiendomsbelasting Grond	31.55	33.45	35.45	37.58
Eiendomsbelasting Geboue	86.71	91.91	97.43	103.28
Elektrisiteit - Basies	178.81	188.64	199.96	211.96
Elektrisiteit - Eenhede	143.96	143.02	141.94	140.80
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	-	-	-	-
Riolering	-	-	-	-
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	74.02	76.99	80.39	84.19
	720.96	752.28	787.52	826.41
% Verhoging		4.34%	4.68%	4.94%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	NEE

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

MUNISIPALITEIT MOSSELBAAI

Effek op Huishoudings

SUBSIDIE :

RAAD Subs. - BTW Uitgesluit
DEERNIS Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
360.27	381.88	405.00	428.00
360.27	381.88	405.00	428.00

Kkrag of Krediet (Elek.)
O of P (Water) - P = Des./Jan.

REK NO720062670017

4 STARLINGSTRAAT

D'ALMEIDA

34 Basis

ERF 6267

Maandelikse Verpligting

R.c.

R.c.

R.c.

R.c.

Erf - vk.m	652
Geboue - vk.m	*
Elek. - Kwh./pm	605
Water - Kl./pm	8
Waardasie Grond	300,000.00
Waardasie Geboue	218,700.00

Maandelikse Verpligting	Huidig	2014	2015	2016
Eiendomsbelasting Grond	15.03	15.93	16.88	17.90
Eiendomsbelasting Geboue	40.77	43.22	45.81	48.56
Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	658.71	694.94	736.64	780.83
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	10.80	11.45	12.13	12.98
Riolering	154.36	163.62	173.44	183.84
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	144.17	152.36	161.64	171.68
	1,229.75	1,299.78	1,378.88	1,464.40

Gratis Water	6
Gratis Elek.	20

% Verhoging

5.69% 6.09% 6.20%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO710094590010

279 ALHOFVRYLAAN

D'ALMEIDA

35 Basis

ERF 9459

Maandelikse Verpligting

R.c.

R.c.

R.c.

R.c.

Erf - vk.m	269
Geboue - vk.m	26
Elek. - Kwh./pm	175
Water - Kl./pm	11
Waardasie Grond	16,000.00
Waardasie Geboue	28,000.00

Maandelikse Verpligting	Huidig	2014	2015	2016
Eiendomsbelasting Grond	0.80	0.85	0.90	0.95
Eiendomsbelasting Geboue	2.60	2.76	2.92	3.10
Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	174.53	184.13	195.18	206.89
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	27.00	28.62	30.34	32.46
Riolering	154.36	163.62	173.44	183.84
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	78.65	83.25	88.38	94.05
	643.85	681.49	723.49	769.90

Gratis Water	6
Gratis Elek.	20

% Verhoging

5.85% 6.16% 6.41%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO700106030012

269 STADIONSTRAAT

NEW SUNNYSIDE

36 Basis

ERF 10603

Maandelikse Verpligting

R.c.

R.c.

R.c.

R.c.

Erf - vk.m	341
Geboue - vk.m	57
Elek. - Kwh./pm	483
Water - Kl./pm	12
Waardasie Grond	19,000.00
Waardasie Geboue	43,200.00

Maandelikse Verpligting	Huidig	2014	2015	2016
Eiendomsbelasting Grond	0.95	1.01	1.07	1.13
Eiendomsbelasting Geboue	5.64	5.98	6.34	6.72
Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	352.52	371.91	394.22	417.88
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	32.40	34.34	36.40	38.95
Riolering	154.36	163.62	173.44	183.84
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-410.71	-435.34	-461.70	-487.92
BTW	104.33	110.34	117.10	124.50
	445.40	470.12	499.21	533.71

Gratis Water	6
Gratis Elek.	50

% Verhoging

5.55% 6.19% 6.91%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	JA
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
360.27	381.88	405.00	428.00

MUNISIPALITEIT MOSSELBAAI

Effek op Huishoudings

SUBSIDIE :

RAAD Subs. - BTW Uitgesluit
DEERNIS Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
360.27	381.88	405.00	428.00
360.27	381.88	405.00	428.00

Kkrag of Krediet (Elek.)

O of P (Water) - P = Des./Jan.

REK NO740087970015

10 SOLERYLAAN

D'ALMEIDA

R.c.

R.c.

R.c.

R.c.

37 Basis

ERF 8797

Maandelikse Verpligting

Huidig

2014

2015

2016

3

1

Erf - vk.m	313
Geboue - vk.m	117
Elek. - Kwh./pm	150
Water - Kl./pm	29
Waardasie Grond	25,000.00
Waardasie Geboue	284,800.00

Kkrag

O

Eiendomsbelasting Grond	1.25	1.33	1.41	1.49
Eiendomsbelasting Geboue	54.00	57.25	60.68	64.32
Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	82.00	86.51	91.70	97.20
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	156.60	166.00	175.96	188.27
Riolering	154.36	163.62	173.44	183.84
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-410.71	-435.34	-461.70	-487.92
BTW	83.84	88.81	94.28	100.51
	327.26	346.43	368.10	396.32

Gratis Water

6

Gratis Elek.

50

% Verhoging

5.86%

6.25%

7.67%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	JA
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit

Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
360.27	381.88	405.00	428.00

REK NO750083410019

1 MARLINSTRAAT

D'ALMEIDA

R.c.

R.c.

R.c.

R.c.

38 Basis

ERF 8341

Maandelikse Verpligting

Huidig

2014

2015

2016

3

1

Erf - vk.m	340
Geboue - vk.m	56
Elek. - Kwh./pm	240
Water - Kl./pm	37
Waardasie Grond	27,000.00
Waardasie Geboue	195,000.00

Kkrag

O

Eiendomsbelasting Grond	1.35	1.43	1.52	1.61
Eiendomsbelasting Geboue	36.03	38.19	40.48	42.91
Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	155.80	164.37	174.23	184.69
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	219.24	232.39	246.34	263.58
Riolering	154.36	163.62	173.44	183.84
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-410.71	-435.34	-461.70	-487.92
BTW	102.94	109.01	115.69	123.30
	464.93	491.94	522.33	560.61

Gratis Water

6

Gratis Elek.

50

% Verhoging

5.81%

6.18%

7.33%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	JA
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit

Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
360.27	381.88	405.00	428.00

REK NO910004090012

33 DISASTRAAT

BOGGOMSBAAI

R.c.

R.c.

R.c.

R.c.

39 Basis

ERF 409

Maandelikse Verpligting

Huidig

2014

2015

2016

1

1

Erf - vk.m	679
Geboue - vk.m	193
Elek. - Kwh./pm	234
Water - Kl./pm	8
Waardasie Grond	400,000.00
Waardasie Geboue	497,000.00

Krediet

O

Eiendomsbelasting Grond	20.03	21.24	22.51	23.86
Eiendomsbelasting Geboue	96.48	102.27	108.41	114.91
Elektrisiteit - Basies	178.81	188.64	199.96	211.96
Elektrisiteit - Eenhede	216.96	216.02	214.94	213.80
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	10.80	11.45	12.13	12.98
Riolering	-	-	-	-
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	85.75	88.81	92.31	96.23
	814.74	846.70	882.61	922.35

Gratis Water

6

Gratis Elek.

20

% Verhoging

3.92%

4.24%

4.50%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	NEE

Subs. - BTW Uitgesluit

Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

MUNISIPALITEIT MOSSELBAAI

Effek op Huishoudings

SUBSIDIE :

RAAD Subs. - BTW Uitgesluit
DEERNIS Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
360.27	381.88	405.00	428.00
360.27	381.88	405.00	428.00

Kkrag of Krediet (Elek.)

O of P (Water) - P = Des./Jan.

REK NO910004660015

13 OESTERRYLAAN

BOGGOMSBAAI

40 Basis

ERF 466

Maandelikse Verpligting

R.c.

R.c.

R.c.

R.c.

Erf - vk.m	753
Geboue - vk.m	250
Elek. - Kwh./pm	215
Water - Kl./pm	6
Waardasie Grond	950,000.00
Waardasie Geboue	600,100.00

Maandelikse Verpligting	R.c. Huidig	R.c. 2014	R.c. 2015	R.c. 2016
Eiendomsbelasting Grond	47.58	50.43	53.46	56.67
Eiendomsbelasting Geboue	117.12	124.14	131.59	139.49
Elektrisiteit - Basies	178.81	188.64	199.96	211.96
Elektrisiteit - Eenhede	197.96	197.02	195.94	194.80
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	-	-	-	-
Riolering	-	-	-	-
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	81.58	84.55	87.95	91.75
	828.95	863.06	901.25	943.27

Gratis Water

6

Gratis Elek.

20

% Verhoging

4.11% 4.43% 4.66%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	NEE

Subs. - BTW Uitgesluit

Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO83000050013

10 SCHOLTZSTRAAT

ELANGENI

41 Basis

ERF 5

Maandelikse Verpligting

R.c.

R.c.

R.c.

R.c.

Erf - vk.m	301
Geboue - vk.m	59
Elek. - Kwh./pm	147
Water - Kl./pm	8
Waardasie Grond	15,000.00
Waardasie Geboue	20,100.00

Maandelikse Verpligting	R.c. Huidig	R.c. 2014	R.c. 2015	R.c. 2016
Eiendomsbelasting Grond	0.75	0.80	0.84	0.89
Eiendomsbelasting Geboue	1.02	1.08	1.15	1.22
Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	79.54	83.91	88.95	94.29
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	10.80	11.45	12.13	12.98
Riolering	154.36	163.62	173.44	183.84
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-410.71	-435.34	-461.70	-487.92
BTW	63.09	66.81	70.96	75.56
	104.76	110.60	118.11	129.47

Gratis Water

6

Gratis Elek.

50

% Verhoging

5.57% 6.79% 9.61%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	JA
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit

Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
360.27	381.88	405.00	428.00

REK NO830004370016

57 MAYIXHALESTRAAT

KWANONQABA

42 Basis

ERF 437

Maandelikse Verpligting

R.c.

R.c.

R.c.

R.c.

Erf - vk.m	263
Geboue - vk.m	53
Elek. - Kwh./pm	213
Water - Kl./pm	10
Waardasie Grond	15,000.00
Waardasie Geboue	31,500.00

Maandelikse Verpligting	R.c. Huidig	R.c. 2014	R.c. 2015	R.c. 2016
Eiendomsbelasting Grond	0.75	0.80	0.84	0.89
Eiendomsbelasting Geboue	3.30	3.50	3.71	3.93
Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	133.66	141.01	149.47	158.44
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	21.60	22.90	24.27	25.97
Riolering	154.36	163.62	173.44	183.84
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-410.71	-435.34	-461.70	-487.92
BTW	72.17	76.41	81.13	86.36
	181.05	191.16	203.50	220.12

Gratis Water

6

Gratis Elek.

50

% Verhoging

5.58% 6.46% 8.17%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	JA
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit

Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
360.27	381.88	405.00	428.00

MUNISIPALITEIT MOSSELBAAI

Effek op Huishoudings

SUBSIDIE :

RAAD Subs. - BTW Uitgesluit
DEERNIS Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
360.27	381.88	405.00	428.00
360.27	381.88	405.00	428.00

Kkrag of Krediet (Elek.)

O of P (Water) - P = Des./Jan.

REK NO830005230016

19 ZINGISA STRAAT

KWANONABA

43 Basis

ERF 523

Maandelikse Verpligting

R.c. Huidig	R.c. 2014	R.c. 2015	R.c. 2016
0.75	0.80	0.84	0.89
13.31	14.11	14.96	15.85
-	-	-	-
172.28	181.75	192.66	204.22
113.73	120.55	127.79	136.73
339.12	359.47	381.04	407.71
154.36	163.62	173.44	183.84
92.18	97.71	104.55	111.87
-410.71	-435.34	-461.70	-487.92
122.03	129.23	137.13	146.21
597.05	631.90	670.69	719.41

% Verhoging

5.84% 6.14% 7.26%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	JA
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
360.27	381.88	405.00	428.00

REK NO830016590017

51 MAQABANGQA STRAAT

KWANONQABA

44 Basis

ERF 1659

Maandelikse Verpligting

R.c. Huidig	R.c. 2014	R.c. 2015	R.c. 2016
0.75	0.80	0.84	0.89
3.72	3.95	4.18	4.43
-	-	-	-
90.08	95.03	100.74	106.78
113.73	120.55	127.79	136.73
228.96	242.70	257.26	275.27
154.36	163.62	173.44	183.84
92.18	97.71	104.55	111.87
-410.71	-435.34	-461.70	-487.92
95.10	100.75	106.93	114.03
368.18	389.76	414.03	445.93

% Verhoging

5.86% 6.23% 7.71%

SUBSIDIE :	(JA/NEE)
RAAD	JA
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
360.27	381.88	405.00	428.00
-	-	-	-

REK NO10000060014

12 MELKHOUT STRAAT

GROOTBRAK

45 Basis

ERF 6

Maandelikse Verpligting

R.c. Huidig	R.c. 2014	R.c. 2015	R.c. 2016
62.60	66.36	70.34	74.56
108.37	114.87	121.76	129.07
178.81	188.64	199.96	211.96
81.96	81.02	79.94	78.80
113.73	120.55	127.79	136.73
-	-	-	-
-	-	-	-
92.18	97.71	104.55	111.87
-	-	-	-
65.34	68.31	71.71	75.51
702.99	737.48	776.07	818.51

% Verhoging

4.91% 5.23% 5.47%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	NEE

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

MUNISIPALITEIT MOSSELBAAI

Effek op Huishoudings

SUBSIDIE :

RAAD Subs. - BTW Uitgesluit
DEERNIS Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
360.27	381.88	405.00	428.00
360.27	381.88	405.00	428.00

Kkrag of Krediet (Elek.)

O of P (Water) - P = Des./Jan.

REK NO10000250015

46 MELKHOUTSTRAAT

GROOTBRAK

46 Basis

ERF 25

Maandelikse Verpligting

R.c.

R.c.

R.c.

R.c.

Erf - vk.m	565
Geboue - vk.m	103
1 Elek. - Kwh./pm	44
1 Water - Kl./pm	6
Waardasie Grond	850,000.00
Waardasie Geboue	331,800.00

Maandelikse Verpligting	R.c. Huidig	R.c. 2014	R.c. 2015	R.c. 2016
Eiendomsbelasting Grond	42.57	45.13	47.83	50.70
Eiendomsbelasting Geboue	63.41	67.22	71.25	75.53
Krediet Elektrisiteit - Basies	178.81	188.64	199.96	211.96
Elektrisiteit - Eenhede	26.96	26.02	24.94	23.80
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	-	-	-	-
Riolering	-	-	-	-
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	57.64	60.61	64.01	67.81
	575.30	605.89	640.34	678.40

Gratis Water
Gratis Elek.

6
20

% Verhoging

5.32% 5.69% 5.94%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	NEE

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO130003710018

35 GLENQUARYLAAN

GLENTANA

47 Basis

ERF 371

Maandelikse Verpligting

R.c.

R.c.

R.c.

R.c.

Erf - vk.m	743
Geboue - vk.m	348
1 Elek. - Kwh./pm	393
1 Water - Kl./pm	8
Waardasie Grond	1,200,000.00
Waardasie Geboue	1,079,400.00

Maandelikse Verpligting	R.c. Huidig	R.c. 2014	R.c. 2015	R.c. 2016
Eiendomsbelasting Grond	60.10	63.71	67.53	71.58
Eiendomsbelasting Geboue	213.06	225.84	239.39	253.75
Krediet Elektrisiteit - Basies	178.81	188.64	199.96	211.96
Elektrisiteit - Eenhede	375.96	375.02	373.94	372.80
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	10.80	11.45	12.13	12.98
Riolering	-	-	-	-
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	108.01	111.07	114.57	118.49
	1,152.64	1,194.00	1,239.87	1,290.17

Gratis Water
Gratis Elek.

6
20

% Verhoging

3.59% 3.84% 4.06%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	NEE

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO100013870017

7 NICOLAAISTRAAT

GREENHAVEN

48 Basis

ERF 1387

Maandelikse Verpligting

R.c.

R.c.

R.c.

R.c.

Erf - vk.m	525
Geboue - vk.m	56
2 Elek. - Kwh./pm	739
1 Water - Kl./pm	11
Waardasie Grond	15,000.00
Waardasie Geboue	50,000.00

Maandelikse Verpligting	R.c. Huidig	R.c. 2014	R.c. 2015	R.c. 2016
Eiendomsbelasting Grond	0.75	0.80	0.84	0.89
Eiendomsbelasting Geboue	7.01	7.43	7.87	8.34
Kkrag Elektrisiteit - Basies	-	-	-	-
Elektrisiteit - Eenhede	809.59	854.12	905.37	959.69
Water Basies	113.73	120.55	127.79	136.73
Water Kl.	27.00	28.62	30.34	32.46
Riolering	154.36	163.62	173.44	183.84
Vullisverwydering	92.18	97.71	104.55	111.87
Subsidies (BTW Ingesluit)	-	-	-	-
BTW	167.56	177.05	187.81	199.44
	1,372.18	1,449.90	1,538.00	1,633.28

Gratis Water
Gratis Elek.

6
20

% Verhoging

5.66% 6.08% 6.19%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit
Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

MUNISIPALITEIT MOSSELBAAI

Effek op Huishoudings

SUBSIDIE :

RAAD Subs. - BTW Uitgesluit
DEERNIS Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
360.27	381.88	405.00	428.00
360.27	381.88	405.00	428.00

Kkrag of Krediet (Elek.)

O of P (Water) - P = Des./Jan.

REK NO100018360027

39 MULLERSTRAAT

GREENHAVEN

49 Basis

ERF 1836

Maandelikse Verpligting

R.c.

R.c.

R.c.

R.c.

Erf - vk.m	500
Geboue - vk.m	48
Elek. - Kwh./pm	184
Water - Kl./pm	6
Waardasie Grond	15.000.00
Waardasie Geboue	40.000.00

	Eiendomsbelasting Grond	0.75	0.80	0.84	0.89
	Eiendomsbelasting Geboue	5.00	5.30	5.62	5.96
Kkrag	Elektrisiteit - Basies	-	-	-	-
	Elektrisiteit - Eenhede	184.66	194.82	206.51	218.90
O	Water Basies	113.73	120.55	127.79	136.73
	Water Kl.	-	-	-	-
	Riolering	154.36	163.62	173.44	183.84
	Vullisverwydering	92.18	97.71	104.55	111.87
	Subsidies (BTW Ingesluit)	-	-	-	-
	BTW	76.29	80.74	85.72	91.19

Gratis Water

6

Gratis Elek.

20

% Verhoging

5.83% 6.17% 6.38%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit

Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO80019980018

15 KIEWIETLAAN

GROOTBRAK

50 Basis

ERF 1998

Maandelikse Verpligting

R.c.

R.c.

R.c.

R.c.

Erf - vk.m	667
Geboue - vk.m	356
Elek. - Kwh./pm	493
Water - Kl./pm	8
Waardasie Grond	450.000.00
Waardasie Geboue	944.600.00

	Eiendomsbelasting Grond	22.54	23.89	25.32	26.84
	Eiendomsbelasting Geboue	186.07	197.24	209.07	221.62
Kkrag	Elektrisiteit - Basies	-	-	-	-
	Elektrisiteit - Eenhede	532.60	561.89	595.60	631.34
O	Water Basies	113.73	120.55	127.79	136.73
	Water Kl.	10.80	11.45	12.13	12.98
	Riolering	154.36	163.62	173.44	183.84
	Vullisverwydering	92.18	97.71	104.55	111.87
	Subsidies (BTW Ingesluit)	-	-	-	-
	BTW	126.51	133.73	141.89	150.75

Gratis Water

6

Gratis Elek.

20

% Verhoging

5.75% 6.09% 6.20%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit

Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

REK NO80019950019

9 KIEWIETLAAN

GROOTBRAK

51 Basis

ERF 1995

Maandelikse Verpligting

R.c.

R.c.

R.c.

R.c.

Erf - vk.m	731
Geboue - vk.m	224
Elek. - Kwh./pm	394
Water - Kl./pm	7
Waardasie Grond	400.000.00
Waardasie Geboue	703.900.00

	Eiendomsbelasting Grond	20.03	21.24	22.51	23.86
	Eiendomsbelasting Geboue	137.89	146.17	154.94	164.23
Kkrag	Elektrisiteit - Basies	-	-	-	-
	Elektrisiteit - Eenhede	421.12	444.29	470.94	499.20
P	Water Basies	113.73	120.55	127.79	136.73
	Water Kl.	5.40	5.72	6.07	6.49
	Riolering	154.36	163.62	173.44	183.84
	Vullisverwydering	92.18	97.71	104.55	111.87
	Subsidies (BTW Ingesluit)	-	-	-	-
	BTW	110.15	116.47	123.59	131.34

Gratis Water

6

Gratis Elek.

20

% Verhoging

5.77% 6.10% 6.23%

SUBSIDIE :	(JA/NEE)
RAAD	NEE
DEERNIS	NEE
RIOLHEFFING :	JA

Subs. - BTW Uitgesluit

Subs. - BTW Uitgesluit

BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.	BEDRAG P.M.
-	-	-	-
-	-	-	-

ANNEXURE D

2013/14 DRAFT MTREF DETAILED CAPITAL BUDGET

Mossel Bay Municipality

CAPITAL PROGRAM:MOSSEL BAY MUNICIPALITY 2013/14 to 2015/16													
NO.		ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	CRR	OTHER	CRR	OTHER	CRR	OTHER	IDP STRATEGY
		A: MUNICIPAL MANAGER											
A1		MUNICIPAL MANAGER:ADMIN											
							0	0	0	0	0	0	
A2		MUNICIPAL SERVICES:LEGAL SERVICES											
		Municipal Manager:Admin TOTAL					0	0	0	0	0	0	
A3		COUNCIL GENENRAL											
		Council General TOTAL					0	0	0	0	0	0	
		Total: Municipal Manager					0	0	0	0	0	0	

CAPITAL PROGRAM:MOSSEL BAY MUNICIPALITY 2013/14 to 2015/16												
NO.	ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
						CRR	OTHER	CRR	OTHER	CRR	OTHER	
	B: CORPORATE SERVICES											
B1	CORPORATE SERVICES: ADMINISTRATION											
1	Support Services	Municipal Transformation & Institutional Development	High Volume Photocopy Machine	17		320,000	0		0	0	0	MTID11.12
2	Support Services	Municipal Transformation & Institutional Development	Scanner	17		30,000	0	0	0	0	0	MTID11.12
	Corporate Services: Administration TOTAL					350,000	0	0	0	0	0	
B2	HUMAN RESOURCES											
1	Human Resources	Community Development,Education & Health	Alterations to HR Offices (Info Centre)	17		60,000	0	0	0	0	0	CEH11.9
2	Human Resources	Community Development,Education & Health	New garage for official vehicles	17		0	0	0	0	90,000	0	CEH11.9
	Human Resources TOTAL					60,000	0	0	0	90,000	0	
B3	SOCIO-ECON.PLANNING/DEVELOPMENT											
1	Socio- Economic Planning/ Development	Govern. & Comm.	Furniture, Tools & Equipmemt-Ward Commitees	17	M.S.I.G	0	20,000	0	20,000	0	20,000	G&C11.10
2	Socio- Economic Planning/ Development	Municipal Transformation & Institutional Development	Furniture, Tools and Equipment-IDP	17		15,000	0	0	0	0	0	MTID11.12
3	Socio- Economic Planning/ Development	Municipal Transformation & Institutional Development	Replacement of photo copy machine-LED	17	Leases/Ext. Loan	0	30,000	0	0	0	0	MTID11.12
4	Socio- Economic Planning/ Development	Municipal Transformation & Institutional Development	Banners (Replacement) -LED	17		1,500	0	0	0	0	0	MTID11.12
5	Socio- Economic Planning/ Development	Municipal Transformation & Institutional Development	Printer -LED (Indoor Sport Centre)	17		2,000	0	0	0	0	0	MTID11.12
6	Socio- Economic Planning/ Development	Govern. & Comm.	Sound System-Indoor Sport Centre	17		0	0	18,000	0	0	0	G&C11.10
7	Socio- Economic Planning/ Development	Municipal Transformation & Institutional Development	Purchase of a New Vehicle-LED youth & LED HIV/Elderly	17		0	0	130,000	0	0	0	MTID11.12
8	Socio- Economic Planning/ Development	Municipal Transformation & Institutional Development	Furniture,Tools and Equipment-LED	17		4,400	0	1,500	0	0	0	MTID11.12
	Socio-Econ.Planning/Development TOTAL					22,900	50,000	149,500	20,000	0	20,000	
	Total: Corporate Services					432,900	50,000	149,500	20,000	90,000	20,000	

CAPITAL PROGRAM: MOSSEL BAY MUNICIPALITY 2013/14 to 2015/16												
NO.	ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
						CRR	OTHER	CRR	OTHER	CRR	OTHER	
	C: FINANCIAL SERVICES											
C1	FINANCIAL SERVICES: ADMINISTRATION											
1	Financial Services: Administration	Municipal Transformation & Institutional Development	Furniture,Tools & Equipment	17		25,000	0	10,000	0	10,000	0	MTID11.12
	Financial Services: Administration TOTAL					25,000	0	10,000	0	10,000	0	
C2	COMPUTER CENTRE											
1	Financial Services:Computer Centre	Govern. & Comm.	Computer Leases	17	Leases/Ext. Loan	0	486,000	0	600,000	0	3,500,000	G&C11.10
2	Financial Services: Computer Centre	Govern. & Comm.	Server Room Airflow Solutions	17		45,000	0	0	0	0	0	G&C11.10
3	Financial Services: Computer Centre	Govern. & Comm.	VM Solution	17		800,000	0	0	0	0	0	G&C11.10
4	Financial Services: Computer Centre	Govern. & Comm.	Replace AD Servers	17		0	0	450,000	0	0	0	G&C11.10
	Computer Centre TOTAL					845,000	486,000	450,000	600,000	0	3,500,000	
C3	SUPPLY CHAIN MANAGEMENT											
1	Financial Services: Supply Chain Management	Municipal Transformation & Institutional Development	Furniture,Tools & Equipment-SCM	17		23,000	0	0	0	10,000	0	MTID11.12
2	Financial Services: Supply Chain Management	Govern. & Comm.	Photocopy Machine	17	Leases/Ext. Loan	0	40,000	0	0	0	0	G&C11.10
	Supply Chain Management TOTAL					23,000	40,000	0	0	10,000	0	
C4	INCOME											
1	Financial Services: Income Section	Municipal Transformation & Institutional Development	Furniture,Tools & Equipment-Income	17		15,000	0	15,000	0	15,000	0	MTID11.12
	Valuations TOTAL					15,000	0	15,000	0	15,000	0	
C5	EXPENDITURE											
1	Financial Services: Expenditure Section	Municipal Transformation & Institutional Development	Furniture,Tools & Equipment-Expenditure	17		15,000	0	15,000	0	15,000	0	MTID11.12
	Financial Services: Expenditure Section TOTAL					15,000	0	15,000	0	15,000	0	
	Total: Financial Services					923,000	526,000	490,000	600,000	50,000	3,500,000	

CAPITAL PROGRAM:MOSSEL BAY MUNICIPALITY 2013/14 to 2015/16												
NO.	ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
						CRR	OTHER	CRR	OTHER	CRR	OTHER	
	TECHNICAL SERVICES											
D1	TECHNICAL SERVICES:ADMINISTRATION											
1	Technical Services: Administration	Municipal Transformation & Institutional Development	Furniture, Tools & Equipment	17		10,000	0	10,000	0	10,000	0	MTID11.12
	Technical Services: Administration TOTAL					10,000	0	10,000	0	10,000	0	
D2	STREETS AND STORMWATER											
1	Roads, Stormwater & Drainage: Streets	Municipal Transformation & Institutional Development	Demolish & Replace Old Storeroom in Great Brak River Yard	5		200,000	0	0	0	0	0	MTID11.12
2	Roads, Stormwater & Drainage: Streets	Municipal Transformation & Institutional Development	Revamp Toilet Facilites of Great Brak River Yard (All Departments	5		100,000	0	200,000	0	0	0	MTID11.12
3	Roads, Stormwater & Drainage: Streets	Municipal Transformation & Institutional Development	Revamp Toilet Facilities & Municipal yard at Schoeman Street	6		100,000	0	0	0	0	0	MTID11.12
4	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Replace The Island Bridge wooden ride surface, Great Brak River	5		350,000	0	0	0	0	0	RSW11.2
5	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	New Soak-away, c/o Swart & 3de Laan, Tergniet	4		0	0	30,000	0	0	0	RSW11.1
6	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	New Soak-away, Streenbras Street, Tergniet	4		0	0	30,000	0	0	0	RSW11.1
7	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	New Soak-away c/o Gill & Brink Street, Little Brak River	5		0	0	30,000	0	0	0	RSW11.1
8	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	New Soak-away in Nootgedacht, Bayview	10		30,000	0	0	0	0	0	RSW11.1
9	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	New Soak away, c/o Vegkopweg & Bloedrivier street, Hartenbos	10		30,000	0	0	0	0	0	RSW11.1
10	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	New Bus Stops in Wolwedans Road, Greenhaven	14		300,000	0	0	0	0	0	RSW11.2
11	Roads, Stormwater & Drainage: Streets	Municipal Transformation & Institutional Development	New security door systems for Technical Building	17		30,000	0	0	0	0	0	MTID11.12
12	Roads, Stormwater & Drainage: Streets	Municipal Transformation & Institutional Development	New Airconditioning for Rudie Barnard Committee Room	17		10,000	0	0	0	0	0	MTID11.12
13	Roads, Stormwater & Drainage: Streets	Municipal Transformation & Institutional Development	New 1000L with Poison Tank on Trailer	17		75,000	0	0	0	0	0	MTID11.12
14	Roads, Stormwater & Drainage: Streets	Municipal Transformation & Institutional Development	New 1000L Water Tank on Trailer x 2	17		0	0	0	0	150,000	0	MTID11.12
15	Roads, Stormwater & Drainage: Streets	Municipal Transformation & Institutional Development	New Small Pedestrian Roller on Trailer x 2	17		130,000	0	145,000	0	0	0	MTID11.12
16	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	New Catch Pits, Mossienes Street, Great Brak River	5		0	0	30,000	0	0	0	RSW11.1
17	Roads, Stormwater & Drainage: Streets	Govern. & Comm.	New Entrance Signage	15		30,000	0	0	0	0	0	G&C11.10
18			Improve Stormwater :									
a)	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	Amy Searle Greenhaven/ Marigold	14	M.I.G. & E.P.W.P.	1,300,000	1,650,000	1,600,000	3,400,000	2,274,000	4,850,000	RSW11.1
b)	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	Sandhoogtepad	4		500,000	0	0	0	500,000	0	RSW11.1
c)	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	New SW pipe for High Level Road, Great Brak River	5		0	0	0	0	250,000	0	RSW11.1
d)	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	Upgrade SW Channel, Boland Park, Phase 1, Voorbaai	10		0	0	0	0	600,000	0	RSW11.1
e)	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	New Concrete SW Channel, Deoville Park, Hartenbos Heuwels	10		0	0	0	0	400,000	0	RSW11.1
f)	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	New Concrete SW Channel, Fontaine Park, Hartenbos Heuwels	10		0	0	0	0	300,000	0	RSW11.1

CAPITAL PROGRAM:MOSSEL BAY MUNICIPALITY 2013/14 to 2015/16												
NO.	ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
						CRR	OTHER	CRR	OTHER	CRR	OTHER	
g)	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	Upgrade of SW watercourse, A Ferrox, 120m, Danabaaai	11		0	0	0	0	750,000	0	RSW11.1
19			Improve stormwater drainage:									
a)	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	S/W Eureka Park	5		500,000	0	200,000	0	200,000	0	RSW11.1
b)	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	S/W Hersham	5		0	0	850,000	0	1,500,000	0	RSW11.1
20	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	Enlargement of stormwater system: Ravine close to Blue waters	12		350,000	0	0	0	0	0	RSW11.1
21	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	Provision of S/W Derde and Swart Street: Tergniet	5		30,000	0	0	0	0	0	RSW11.1
22	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	New major stormwater system-Wolwedans	14		500,000	0	0	0	0	0	RSW11.1
23	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	New stormwater and sidewalks - Thembelihle, Kwa	2		90,000	0	0	0	0	0	RSW11.1
24	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	New SW Drainage fro Baartman Street	11		100,000	0	0	0	0	0	RSW11.1
25	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	New SW Pipe in Mzathi	11		100,000	0	0	0	0	0	RSW11.1
26	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	Bill Jefferylaan-Connect stormwater pipe from SPCA to Bill Jefferylaan	13		100,000	0	0	0	0	0	RSW11.1
27			Provision of Retaining Wall:									
a)	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	Roman	13		0	0	0	0	150,000	0	RSW11.1
b)	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	Barracuda	13		0	0	0	0	170,000	0	RSW11.1
c)	Roads, Stormwater & Drainage: Stormwater	Develop. of New Services & Infrastr.	John Brown	13		0	0	0	0	150,000	0	RSW11.1
28			Pavements:									
a)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	CBD- Mossel Bay	8		200,000	0	300,000	0	300,000	0	RSW11.2
b)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Stofile Short Street 20m (5 cul de sacs) KwaNonqaba	3		0	0	0	0	200,000	0	RSW11.2
c)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Mbandezi Street 75m,KwaNonqaba	2		0	0	300,000	0	0	0	RSW11.2
29	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Replacement of all paving infrastructure in New Sunny Side area	8		0	0	200,000	0	0	0	RSW11.2
30	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Pave Walkway: behind the rugby stadium (Oktober and Heunis Street)	9		0	0	120,000	0	0	0	RSW11.2
31	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Paving near Primary School, Herbertsdale (Walkway)	7		45,000	0	0	0	0	0	RSW11.2
32	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Paving of centre island Melkhout Street (Checkers)	6		50,000	0	0	0	0	0	RSW11.2
33			New Paving:									RSW11.2
a)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	The Ravine Road, 75m, Glentana	5		0	0	300,000	0	0	0	RSW11.2
b)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	D.Elles 160m, Joe Slovo	12		0	0	635,000	0	0	0	RSW11.2

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						CRR	OTHER	CRR	OTHER	CRR	OTHER	
c)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Matroosberg Short Streets 20m (5 cul de sacs) Asla	11		0	0	0	0	400,000	0	RSW11.2
d)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Munyu Street 90m, KwaNonqaba	3		360,000	0	0	0	0	0	RSW11.2
e)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Makhubalo Short Streets 20m (3 cul de sacs) , KwaNonqaba	2		0	0	240,000	0	0	0	RSW11.2
f)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Mawawa Short Street 20m (8 cul de sacs), KwaNonqaba	2		0	0	0	0	634,000	0	RSW11.2
g)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Mabolo Short Streets 20m (12 cul de sacs),KwaNonqaba (Phase 2)	2		555,000	0	555,000	0	0	0	RSW11.2
g)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Moodien Ave 80m, KwaNonqaba	2		0	0	320,000	0	0	0	RSW11.2
i)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Hector Venue 70m,KwaNonqaba	2		0	0	280,000	0	0	0	RSW11.2
j)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	George Avenue 80m,KwaNonqaba	2		0	0	320,000	0	0	0	RSW11.2
34			Sidewalks:									
a)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Herbertsdale	7		0	0	50,000	0	0	0	RSW11.2
b)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Tulip Street	8		0	0	140,000	0	0	0	RSW11.2
c)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Curlew Street	9		0	0	200,000	0	210,000	0	RSW11.2
d)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	George Road	8		0	0	0	0	70,000	0	RSW11.2
e)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Adriaans Street	11		0	0	200,000	0	0	0	RSW11.2
f)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Thembelihle Street-from Mayixhale to Mali Street	15		0	0	375,000	0	0	0	RSW11.2
g)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Mateza Street-from Scholtz to Cedile	1		35,000	0	0	0	0	0	RSW11.2
h)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Scholtz Street- from Mateza to Mpela	1		75,000	0	0	0	0	0	RSW11.2
i)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Grunter to Roman and Sole Drive to Grunter	13		0	0	195,000	0	0	0	RSW11.2
kj)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Grunter to Mayixhale-Bill Jefferylaan	13		0	0	480,000	0	0	0	RSW11.2
k)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Crotz Street:Louis Fourie to Traffic Circle	11		105,000	0	0	0	0	0	RSW11.2
l)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Calitzdorpsingel to Dywili-Andriaans Avenue	11		0	0	0	0	225,000	0	RSW11.2
m)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Flora to A. Castanea-Malva Street	11		0	0	0	0	105,000	0	RSW11.2
n)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Langstraat to Louis Fourie-George Road	8		90,000	0	0	0	0	0	RSW11.2
o)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Stadion to Domingo:Titus Street	9		115,000	0	0	0	0	0	RSW11.2
p)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Andraans to Fikile:Mzola	3		75,000	0	0	0	0	0	RSW11.2
q)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Thembelihle to Ndibaniso:Mali Street	2		0	0	155,000	0	0	0	RSW11.2

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						CRR	OTHER	CRR	OTHER	CRR	OTHER	
35			New Kerbs:									RSW11.2
a)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	N. Mantingana Street-on both sides	12		0	0	75,000	0	0	0	RSW11.2
b)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Jansen Street-on both sides	12		80,000	0	0	0	0	0	RSW11.2
c)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Witboy Street-on both sides	12		120,000	0	0	0	0	0	RSW11.2
d)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	L. Mpetshwa Street-On both sides	12		30,000	0	0	0	0	0	RSW11.2
e)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	K Smanga-on both sides	12		35,000	0	0	0	0	0	RSW11.2
f)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	H. Dangatye-on both sides	12		135,000	0	0	0	0	0	RSW11.2
g)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	C. Hani Street- on both sides	12		0	0	170,000	0	0	0	RSW11.2
h)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Pakathita Street :on both sides	15		65,000	0	0	0	0	0	RSW11.2
i)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Cupido Street-on both sides	9		0	0	115,000	0	0	0	RSW11.2
j)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Stadion Street-on both sides	9		35,000	0	0	0	0	0	RSW11.2
k)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Kiewiet Street-on both sides	9		100,000	0	0	0	0	0	RSW11.2
l)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Nyibiba Street-on both sides	3		0	0	150,000	0	0	0	RSW11.2
m)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Lingelethu Street	3		0	0	105,000	0	0	0	RSW11.2
n)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Egugwini Street-on both sides	2		75,000	0	0	0	0	0	RSW11.2
o)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Emasakhane Street (cul de sac)	2		35,000	0	0	0	0	0	RSW11.2
p)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Thembelihle to Ndibaniso:Mali Street	2		0	0	155,000	0	0	0	RSW11.2
q)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Bongani Street- on both sides	1		100,000	0	0	0	0	0	RSW11.2
r)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Bantom Street-on both sides	1		105,000	0	0	0	0	0	RSW11.2
36	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Pave Sidewalks Danabaai (Flora Road)	11		200,000	0	200,000	0	200,000	0	RSW11.2
37	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Pedestrian Walkway Greenhaven	14		200,000	0	0	0	0	0	RSW11.2
38	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Paving Gleniqua Drive	5		0	0	0	0	150,000	0	RSW11.2
39	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Construction paving/sidewalks on one side of Garreth Street in Bayview	10		0	0	0	0	200,000	0	RSW11.2
40	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Construction of walkway alongside Kaaimansroad up to Long Street	5		0	0	0	0	130,000	0	RSW11.2
41	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Construction of a walkway alongside Longstreet from corner of Kaaiman Street to Police Station	5		0	0	0	0	220,000	0	RSW11.2
42	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Rebuild Greenhaven Walkway, Phase 2, Amy Searle Street, 300m	5		0	0	150,000	0	0	0	RSW11.2
43	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Rebuild Ndibaniso Avenue 40m, KwaNonqaba	2		0	0	120,000	0	0	0	RSW11.2

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						CRR	OTHER	CRR	OTHER	CRR	OTHER	
44	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Rebuild Myezo Street 40m, KwaNonqaba	2		120,000	0	0	0	0	0	RSW11.2
45	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Rebuild Elundi Street 110m, KwaNonqaba	2		0	0	330,000	0	0	0	RSW11.2
46	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Rebuild Vukani Street 70m,KwaNonqba	2		0	0	210,000	0	0	0	RSW11.2
47	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Rebuild Charles Searle Bridge, Greatbrak	5		500,000	0	0	0	0	0	RSW11.2
48	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Rebuild Access Road:Seemeeu Park & P5882,720m,Hartenbos Heuwels	7		0	0	0	0	1,500,000	0	RSW11.2
49	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Extent the sidewalk in Gleniqua East, 130m, Glentana	5		0	0	0	0	75,000	0	RSW11.2
50	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Extend Pedestrian Walkway, Melkhout Street, Phase 1, Ext12	5		0	0	0	0	525,000	0	RSW11.2
51	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Stormwater channel from Mooney to Frans-Andriaans	2		0	0	500,000	0	0	0	RSW11.2
52			Tarring of Streets & Roads :									RSW11.2
a)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Hoy Street	5		0	0	0	0	75,000	0	RSW11.2
b)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Maanlig Street	7		0	0	650,000	0	0	0	RSW11.2
c)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Parking area Animal Hospital-Hartenbos Heuwels	7		100,000	0	0	0	0	0	RSW11.2
d)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Piper Colt Street	13		0	0	241,000	0	0	0	RSW11.2
e)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Short streets in Eureka Park	5		500,000	0	500,000	0	0	0	RSW11.2
f)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Gallie	5		275,000	0	0	0	0	0	RSW11.2
g)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Kolster	5		0	0	0	0	255,000	0	RSW11.2
h)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Stegman	5		0	0	0	0	285,000	0	RSW11.2
i)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Faku link to Dyabhaza 70m,KwaNonqaba	2		0	0	280,000	0	0	0	RSW11.2
53	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Rebuild gravel roads in Greatbrak Heights, Hoogte Pad-North/South and Stasiekop	5		200,000	0	200,000	0	300,000	0	RSW11.2
54	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Slipway Cape Road to Marsh Street	6		500,000	0	500,000	0	0	0	RSW11.2
55	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	New Tar Road, 8th Avenue, Riverside 150m	5		0	0	600,000	0	0	0	RSW11.2
56	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	New Emergency Exit, Tuscany Park, 40m Voorbaai	10		0	0	115,000	0	0	0	RSW11.2
57	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Extend 2nd Avenue, Riverside 55m	5		0	0	0	0	250,000	0	RSW11.2
58	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	New Tar Road, 10th Avenue, Riverside. 70m	5		0	0	0	0	250,000	0	RSW11.2
59	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	New Parking,Port Natal: Hartenbos	10		0	0	0	0	250,000	0	RSW11.2

CAPITAL PROGRAM:MOSSEL BAY MUNICIPALITY 2013/14 to 2015/16													
NO.		ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
							CRR	OTHER	CRR	OTHER	CRR	OTHER	
60				E.P.W.P : Pave Gravel Roads all areas:									RSW11.2
a)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Brandwag Entrance Road West (280m)	4	E.P.W.P	0	964,912	0	0	0	0	0	RSW11.2
b)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Malusi Street-Rehabilitate Main Roads	2	M.I.G	35,050	265,264	0	0	0	0	0	RSW11.2
c)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Internal Road 6-Rehabilitate Bus/Main Bus Routes (Brandwag)	4	M.I.G	0	2,000,000	0	0	0	0	0	RSW11.2
d)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Graceland-Rehabilitate Bus/Main Bus Routes	7	M.I.G	0	940,545	0	0	0	0	0	RSW11.2
e)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Enkululekweni Street	3	M.I.G	35,010	264,990	0	0	0	0	0	RSW11.2
f)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Nofemele Street	3	M.I.G	70,020	529,980	0	0	0	0	0	RSW11.2
g)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Pawnwee Street	13	M.I.G	49,014	370,986	0	0	0	0	0	RSW11.2
h)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Begonia Street	14	M.I.G	58,350	441,650	0	0	0	0	0	RSW11.2
i)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Emdeni Street	3	M.I.G	90,310	683,546	0	0	0	0	0	RSW11.2
61				Rebuild Tar Roads:									RSW11.2
a)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Van Zyl Street: Tergniet	5		1,500,000	0	0	0	0	0	0	RSW11.2
b)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Dolphin Crescent: Tergniet	5		0	0	450,000	0	1,200,000	0	0	RSW11.2
c)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Bayview Street	8		0	0	0	0	660,000	0	0	RSW11.2
d)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Kort Street	7		0	0	0	0	172,000	0	0	RSW11.2
62	Roads, Stormwater & Drainage: Streets	Municipal Transformation & Institutional Development	Rebuild Kusweg KBRT	5		1,000,000	0	0	0		0	0	RSW11.2
63	Roads, Stormwater & Drainage: Streets	Municipal Transformation & Institutional Development	Furniture, Tools & Equipment	17		100,000	0	45,000	0	0	0	0	MTID11.12
64	Roads, Stormwater & Drainage: Streets	Municipal Transformation & Institutional Development	Purchase of Plate Compactors	17		30,000	0	0	0	0	0	0	MTID11.12
65	Roads, Stormwater & Drainage: Streets	Municipal Transformation & Institutional Development	New Saw-Cutter for Tear Team X2	17		50,000	0	0	0	0	0	0	MTID11.12
66	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Rebuild Gericke Road, 90m, Voorbaai	10		0	0	1,100,000	0	0	0	0	RSW11.2
67	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Rebuild Hall Street 80m	15		0	0	320,000	0	0	0	0	RSW11.2
68	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Rebuild Cuff Street	8		0	0	1,000,000	0	0	0	0	RSW11.2

CAPITAL PROGRAM:MOSSEL BAY MUNICIPALITY 2013/14 to 2015/16												
NO.	ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
						CRR	OTHER	CRR	OTHER	CRR	OTHER	
69	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Rebuild Matfield Street 60m,CBD	8		350,000	0	0	0	0	0	RSW11.2
70	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Rebuild Upper Cross Street 620m, CBD	8		1,300,000	0	0	0	0	0	RSW11.2
71	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Rebuild Bird Street 60m, CBD	8		0	0	0	0	240,000	0	RSW11.2
72	Roads, Stormwater & Drainage: Streets	Municipal Transformation & Institutional Development	New Trailer	17		150,000	0	0		0	0	MTID11.12
73	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Rebuild link road from T.Ndanda to D. Ellis 40m,Joe Slovo	12		160,000	0	0	0	0	0	RSW11.2
74	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	New Bus Stops/Taxi Embayments :Mossel Street	9		0	0	300,000	0	0	0	RSW11.2
75			Replace flatbed truck									
a)	Roads, Stormwater & Drainage: Streets	Municipal Transformation & Institutional Development	CBS 30073 + Purchase New Trailer	17		550,000	0	0	0	0	0	MTID11.12
b)	Roads, Stormwater & Drainage: Streets	Municipal Transformation & Institutional Development	CBS 22827 + Purchase New Trailer	17		0	0	550,000	0	0	0	MTID11.12
76	Roads, Stormwater & Drainage: Streets	Municipal Transformation & Institutional Development	Replace Tipper Truck (CBS 14815)	17		400,000	0	0	0	0	0	MTID11.12
77	Roads, Stormwater & Drainage: Streets	Municipal Transformation & Institutional Development	Replace Friemersheim Tractor" CBS 1160, Trailer CBS 6128 & New Shredder	17		400,000	0	0	0	0	0	MTID11.12
78	Roads, Stormwater & Drainage: Streets	Municipal Transformation & Institutional Development	Replace Concrete Mixer (CBS 13262)	17		35,000	0	0	0	0	0	MTID11.12
79	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Purchase site/portable toilets	17		35,000	0	0	0	0	0	S11.3
80			Parking Areas:									
a)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	New Parking Area 2nd Beach (Dana Bay)	11		500,000	0	0	0	0	0	RSW11.2
b)	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	New Parking Area 1st Beach (Dana Bay)	11		1,000,000	0	0	0	0	0	RSW11.2
81	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Construction of steps in Greenhaven	14		210,000	0	0	0	0	0	RSW11.2
82	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Armco Barriers in Voorbrug Road	5		120,000	0	0	0	0	0	RSW11.2
83	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	Enhance of Flora and Malva intersection	11		400,000	0	0	0	0	0	RSW11.2
84	Roads, Stormwater & Drainage: Streets	Develop. of New Services & Infrastr.	New Minibus Taxi Facilities c/o Andriaans /Crotz Street, Phase 2	3		1,000,000	0	0	0	0	0	RSW11.2

CAPITAL PROGRAM:MOSSEL BAY MUNICIPALITY 2013/14 to 2015/16													
NO.		ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
							CRR	OTHER	CRR	OTHER	CRR	OTHER	
85	Roads, Stormwater & Drainage: Streets		Develop. of New Services & Infrastr.	Construct new s/w culvert joining Ndibaniso and Scholtz	1 & 2		100,000	0	0	0	0	0	RSW11.1
86	Roads, Stormwater & Drainage: Streets		Develop. of New Services & Infrastr.	New Parking in Bland Street opposite Milkwood Primary	8		600,000	0	0	0	0	0	RSW11.2
87	Roads, Stormwater & Drainage: Streets		Financial Viability & Management	Vehicle Management System	17		39,620	0	0	0	0	0	FVM11.11
88	Roads, Stormwater & Drainage: Streets		Develop. of New Services & Infrastr.	Upgrade s/w system Friemersheim Bus Routes	14		250,000	0	0	0	0	0	RSW11.1
89	Roads, Stormwater & Drainage: Streets		Community Safety and Security	Traffic Lights-Louis Fourie & Sam Williams	10		750,000	0	0	0	0	0	CSS11.8
90	Roads, Stormwater & Drainage: Streets		Develop. of New Services & Infrastr.	Rebuild Zietsman Street (CBD)	8		350,000	0	0	0	0	0	RSW11.2
91	Roads, Stormwater & Drainage: Streets		Develop. of New Services & Infrastr.	Upgrade of Gravel Roads & S/W (MVD):Asla Park	3	M.I.G	0	0	400,000	3,752,000	375,000	3,500,000	RSW11.2
92	Roads, Stormwater & Drainage: Streets		Develop. of New Services & Infrastr.	Upgrade of Gravel Roads & S/W :Uhambiso	15	M.I.G	0	0	400,000	3,752,000	375,000	3,500,000	RSW11.2
93	Roads, Stormwater & Drainage: Streets		Land & Integrated Human Settlement	Infrastructure for Middle Income Housing	15		420,000	0	0	0	0	0	LIHS9.10
	Streets and Stormwater TOTAL						22,307,374	8,111,873	18,411,000	10,904,000	17,225,000	11,850,000	

CAPITAL PROGRAM:MOSSEL BAY MUNICIPALITY 2013/14 to 2015/16												
NO.	ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
						CRR	OTHER	CRR	OTHER	CRR	OTHER	
D3	SEWERAGE											
1	Sewerage: Purification Services-Pinnacle Point	Develop. of New Services & Infrastr.	Upgrade stormwater system at Pinnacle Point waste water plant	15		0	0	0	0	200,000	0	S11.3
2	Sewerage: Purification Services	Develop. of New Services & Infrastr.	Regional Sewer : New VSD aerators	15		0	0	100,000	0	0	0	S11.3
3	Sewerage: Purification Services	Develop. of New Services & Infrastr.	Regional Sewer: New Do Meters	17		0	0	0	0	200,000	0	S11.3
4	Sewerage: Purification Services	Develop. of New Services & Infrastr.	Upgrade Telemetry	16		100,000	0	100,000	0	100,000	0	S11.3
5	Sewerage: Purification Services	Develop. of New Services & Infrastr.	Regional Sewerage Works: Sludge Drying Beds	15		2,280,000	0	4,000,000	0	0	0	S11.3
6	Sewerage: Purification Services	Develop. of New Services & Infrastr.	Great Brak Sewerage Works: Plant Upgrade from 1ML/day to 4ML/day	15		0	0	0	0	1,400,000	0	S11.3
7	Sewerage: Purification Services	Develop. of New Services & Infrastr.	Regional Sewerage: New Aerators Old Sludge holding basin	15		100,000	0	0	0	0	0	S11.3
8	Sewerage: Purification Services	Municipal Transformation & Institutional Development	Furniture, Tools & Equipment	17		10,000	0	10,000	0	10,000	0	MTID11.12
9	Sewerage: Purification Services	Develop. of New Services & Infrastr.	Replace old model pump Stations with new ones	16		520,000	0	700,000	0	800,000	0	S11.3
10	Sewerage: Purification Services	Develop. of New Services & Infrastr.	Fencing Sewer Pump Stations	16		0	0	150,000	0	0	0	S11.3
11	Sewerage: Purification Services	Develop. of New Services & Infrastr.	New Level-Sensor for Sewer Pits	17		100,000	0	120,000	0	150,000	0	S11.3
12	Sewerage: Purification Services	Develop. of New Services & Infrastr.	New Connections	16	Rec. Developer	0	300,000	0	300,000	0	300,000	S11.3
13	Sewerage: Purification Services	Develop. of New Services & Infrastr.	Grinders for pump stations	15		1,300,000	0	500,000	0	0	0	S11.3
14	Sewerage: Purification Services-Regional Plant	Develop. of New Services & Infrastr.	New Standby Airblower	15		80,000	0	0	0	0	0	S11.3
15	Sewerage: Purification Services-Regional Plant	Municipal Transformation & Institutional Development	New shadenet parking	15		0	0	40,000	0	0	0	MTID11.12
16	Sewerage: Purification Services-Regional Plant	Develop. of New Services & Infrastr.	New instrumentation for chlorine dosing building	15		80,000	0	0	0	0	0	S11.3
17	Sewerage: Purification Services-Great Brak	Develop. of New Services & Infrastr.	Additional Screens at inlet works	15		1,000,000	0	0	0	0	0	S11.3
18	Sewerage: Purification Services-Herbertsdale	Develop. of New Services & Infrastr.	New Flowmeters @ Herbersdale Sewerage Works	7		40,000	0	0	0	0	0	S11.3
19	Sewerage: Purification Services-Brandwacht	Develop. of New Services & Infrastr.	New Flowmeters @ Brandwacht Sewerage Works	4		40,000	0	0	0	0	0	S11.3
20	Sewerage: Network	Develop. of New Services & Infrastr.	Midbrak Main Sewer Network	5		0	0	1,300,000	0	1,300,000	0	S11.3
21	Sewerage: Network	Develop. of New Services & Infrastr.	Sewer Network (Eiland,Eureka Park and Bergsig)	5		1,300,000	0	0	0	0	0	S11.3
22	Sewerage: Network	Municipal Transformation & Institutional Development	Furniture, Tools & Equipment	17		90,000	0	45,000	0	50,000	0	MTID11.12
23	Sewerage: Network	Develop. of New Services & Infrastr.	New sewerlines in Asla Park and Kwanonqaba	3	M.I.G	0	3,114,267	0	0	0	0	S11.3
24	Sewerage : Reticulation Services	Develop. of New Services & Infrastr.	New Sewer Lines : D'almeida	9		1,000,000	0	1,500,000	0	0	0	S11.3
25	Sewerage: Reticulation Services-External	Develop. of New Services & Infrastr.	Construct sand traps in main sewer pipelines	15		0	0	500,000	0	500,000	0	S11.3

CAPITAL PROGRAM:MOSSEL BAY MUNICIPALITY 2013/14 to 2015/16												
NO.	ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
						CRR	OTHER	CRR	OTHER	CRR	OTHER	
26	Sewerage: Reticulation Services-External	Develop. of New Services & Infrastr.	Danabaai: Replace Septic Tanks with Pumpstations	11		1,000,000	0	1,000,000	0	1,000,000	0	S11.3
27	Sewerage: Reticulation Services-External	Develop. of New Services & Infrastr.	VPS overflow dam embarkments	15		300,000	0	0	0	0	0	S11.3
28	Sewerage: Reticulation Services-External	Develop. of New Services & Infrastr.	New generator and generator room at Riviera sewer pumpstation	15		750,000	0	0	0	0	0	S11.3
29	Sewerage: Reticulation Services-External	Develop. of New Services & Infrastr.	Replacement of sewer pumplines between M/Bay and Hartenbos	16		2,000,000	0	0	0	2,000,000	0	S11.3
30	Sewerage: Reticulation Services-Network	Municipal Transfromation & Institutional Development	New TLB	17		0	0	0	0	750,000	0	MTID11.12
31	Sewerage: Reticulation Services-Network	Govern. & Comm.	New 2-way Radios	17		10,000	0	10,000	0	10,000	0	G&C11.10
32	Sewerage: Reticulation Services-Network	Develop. of New Services & Infrastr.	Asazani/Izinyoka Housing Development:Outfall sewer:Walvis Street	12		400,000	0	0	0	0	0	S11.3
33	Sewerage: Reticulation Services-Network	Develop. of New Services & Infrastr.	Replace Sewerlines: Tarka	8		0	0	1,200,000	0	1,700,000	0	S11.3
34	Sewerage: Reticulation Services-Network	Develop. of New Services & Infrastr.	Enlarge Sewerlines: Brandwacht	4		0	0	500,000	0	2,000,000	0	S11.3
35	Sewerage: Reticulation Services-Network	Land & Intergrated Human Settlement	Infrastructure for Middle Income Housing	15		1,200,000	0	0	0	0	0	LIHS9.10
36	Sewerage: Reticulation Services-Network	Develop. of New Services & Infrastr.	Capacity increase of Friemersheim Sewerage Treatment Plant	14	M.I.G	0	0	300,000	2,700,000	0	0	S11.3
37	Sewerage: Reticulation Services-Network	Develop. of New Services & Infrastr.	Capacity increase of Ruiterbos Sewerage Treatment Plant	14	M.I.G	0	0	0	0	312,000	2,288,000	S11.3
	Sewerage TOTAL					13,700,000	3,414,267	12,075,000	3,000,000	12,482,000	2,588,000	

CAPITAL PROGRAM:MOSSEL BAY MUNICIPALITY 2013/14 to 2015/16												
NO.	ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
						CRR	OTHER	CRR	OTHER	CRR	OTHER	
D4	WATER											
1	Water: Purification Works	Develop. of New Services & Infrastr.	Sandhoogte Water Treatment: New dosing pumps and mixers	15		65,000	0	65,000	0	65,000	0	W11.4
2	Water: Purification Works	Municipal Transformation & Institutional Development	Furniture, Tools & Equipment	17		10,000	0	10,000	0	10,000	0	MTID11.12
3	Water: Purification Works	Develop. of New Services & Infrastr.	GBR:Enlarge Water Treatment Plant 5.5ML to 12ML	15	M.I.G	0	0	0	0	600,000	2,400,000	W11.4
4	Water: Purifiworks-Ruiterbos	Develop. of New Services & Infrastr.	Upgrade stairs at pumpstations	14		50,000	0	0	0	0	0	W11.4
5	Water: Purifiworks-Ruiterbos	Develop. of New Services & Infrastr.	New filters at Ruiterbos Water Works	14		0	0	60,000	0	0	0	W11.4
6	Water: Purifiworks-Ruiterbos	Municipal Transformation & Institutional Development	Upgrade chlorine room	15		80,000	0	0	0	0	0	W11.4
7	Water: Purifiworks-Sandhoogfte	Develop. of New Services & Infrastr.	New MCC omn backwash pipeline at Sandhoogte water works	15		150,000	0	0	0	0	0	MTID11.12
8	Water: Purification Works: Klein Brak	Municipal Transformation & Institutional Development	New Multi-Purpose Trailer	17		0	0	40,000	0	0	0	MTID11.12
9	Water: Purification Works: Klein Brak	Develop. of New Services & Infrastr.	New MCC in blower room at Kleinbrak Water	15		150,000	0	0	0	0	0	W11.4
10	Water: Purification Works: Klein Brak	Develop. of New Services & Infrastr.	New inline turbidity meters at Kleinbrak water works sandfilters	15		0	0	500,000	0	500,000	0	W11.4
11	Water: Purification Works: Klein Brak	Develop. of New Services & Infrastr.	Upgrade entrance road to Kleinbrak Water Works	4		200,000	0	0	0	0	0	RSW11.2
12	Water: Purification Works: Klein Brak River	Municipal Transformation & Institutional Development	New Bakkie	17		200,000	0	0	0	0	0	MTID11.12
13	Water: Purification Works: Great Brak	Develop. of New Services & Infrastr.	New sludge discharge pipeline from Great Brak Water Works	15		0	0	0	0	1,000,000	0	W11.4
14	Water: Purification Works: Great Brak	Develop. of New Services & Infrastr.	Upgrade entrance road to Great Brak Water Works	15		0	0	100,000	0	0	0	RSW11.2
15	Water: Purification Works: Friemersheim	Develop. of New Services & Infrastr.	New Reservoir	14		1,000,000	0	0	0	0	0	W11.4
16	Water: Purification Works: Friemersheim	Develop. of New Services & Infrastr.	Demolish Old Water Tower	14		50,000	0	0	0	0	0	W11.4
17	Water: Purification Works: Herbertsdale	Develop. of New Services & Infrastr.	New Filters at Herbersdale Water Works	7		0	0	60,000	0	0	0	W11.4
18	Water: Distribution Services	Develop. of New Services & Infrastr.	New Network Pipe Lines as per master plan	16		0	0	1,000,000	0	2,000,000	0	W11.4
19	Water: Distribution Services	Develop. of New Services & Infrastr.	New Connections	16	Rec. Developer	0	1,000,000	0	1,100,000	0	0	W11.4
20	Water: Distribution Services	Develop. of New Services & Infrastr.	Ernst Robertson Pipeline to Sandhoogte	15		690,000	0	0	0	0	0	W11.4
21	Water: Distribution Services	Develop. of New Services & Infrastr.	Voorbaai: New Bulk Line	15		0	0	0	0	4,400,000	0	W11.4
22	Water: Distribution Services	Develop. of New Services & Infrastr.	New Bulk Water Supply: Asazani/Zinyoka Main Waterline from Voorbaai to KwaNonqaba Reservoir	15	M.I.G	0	0	2,000,000	4,632,316	1,856,000	4,574,281	W11.4
23	Water: Distribution Services	Municipal Transformation & Institutional Development	Furniture, Tools & Equipment	17		50,000	0	45,000	0	45,000	0	MTID11.12
24	Water: Distribution Services	Develop. of New Services & Infrastr.	Pumps and Switchgear	16		200,000	0	250,000	0	300,000	0	W11.4
25	Water: Distribution Services	Develop. of New Services & Infrastr.	Telemetry: Expansion New System	16		100,000	0	100,000	0	100,000	0	W11.4
26	Water: Distribution Services	Municipal Transformation & Institutional Development	New multi-purpose Trailer	17		40,000	0	45,000	0	0	0	MTID11.12

CAPITAL PROGRAM:MOSSEL BAY MUNICIPALITY 2013/14 to 2015/16												
NO.	ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
						CRR	OTHER	CRR	OTHER	CRR	OTHER	
27	Water: Distribution Services	Municipal Transfromation & Institutional Development	Replacement of Vehicles:CBS 33193	17		200,000	0	0	0	0	0	MTID11.12
28	Water: Distribution Services	Develop. of New Services & Infrastr.	Replace Water Network Lines-All Areas	16		550,000	0	700,000	0	1,500,000	0	W11.4
29	Water: Distribution Services	Develop. of New Services & Infrastr.	Relocate Rheeboksfontein-Woodline main water line	15		790,000	0	0	0	0	0	W11.4
30	Water: Distribution Services	Develop. of New Services & Infrastr.	Great Brak River 1ML Reservoir	5		0	0	0	0	3,250,000	0	W11.4
31	Water: Distribution Services	Municipal Transfromation & Institutional Development	Generators: Grunter and Omega	17		0	0	0	0	1,300,000	0	MTID11.12
32	Water: Distribution Services	Develop. of New Services & Infrastr.	New Reservoir:Buysplaas South	7	M.I.G	0	0	150,000	1,140,000	0	0	W11.4
33	Water: Distribution Services	Develop. of New Services & Infrastr.	New water pumps:Replace with new model pumps	17		300,000	0	350,000	0	400,000	0	W11.4
34	Water: Distribution Services	Develop. of New Services & Infrastr.	Increase pumpstation capacity:Langeberg	15		0	0	2,200,000	0	0	0	W11.4
35	Water: Distribution Services	Develop. of New Services & Infrastr.	Upgrade watersupply network at Great Brak Heights	5		2,000,000	0	0	0	0	0	W11.4
36	Water: Distribution Services	Municipal Transfromation & Institutional Development	New Concrete Mixer	17		40,000	0	0	0	0	0	MTID11.12
37	Water: Distribution Services	Govern. & Comm.	New 2-way Radios (Water Distribution Services)	17		20,000	0	20,000	0	20,000	0	G&C11.10
38	Water: Distribution Services	Develop. of New Services & Infrastr.	Installation of Intelligent Bulk Watermeter Reading Devices	16		100,000	0	100,000	0	100,000	0	W11.4
39	Water: Distribution Services	Develop. of New Services & Infrastr.	Friemersheim: New bulk water pipeline	14	M.I.G	400,000	0	50,000	400,000	0	0	W11.4
40	Water:External Services	Develop. of New Services & Infrastr.	Replacement of Fencing at Reservoirs	15		0	0	500,000	0	500,000	0	W11.4
41	Water:External Services	Develop. of New Services & Infrastr.	Bulk Water Pipeline and Pumpstation between Aalwyndal and Bartelsfontein Reservoirs	15		0	0	4,500,000	0	0	0	W11.4
42	Water:External Services	Develop. of New Services & Infrastr.	New Bulk Water Pipeline:Nautilus to Boggomsbaai	7		2,000,000	0	2,000,000	0	1,500,000	0	W11.4
43	Water:External Services	Develop. of New Services & Infrastr.	New Sunny Side:Upgrade water reticulation + new watermeters	8		1,000,000	0	0	0	0	0	W11.4
44	Water:External Services	Municipal Transfromation & Institutional Development	Purchase of Leased Vehicles: CBS 32657,36299 & 37205	17		240,000	0	0	0	0	0	MTID11.12
45	Water:External Services	Land & Intergrated Human Settlement	Infrastructure for Middle Income Housing	15		860,000	0	0	0	0	0	LIHS9.10
46	Water:External Services	Financial Viability & Management	Vehicle Management System	17		5,660	0	0	0	0	0	FVM11.11
	Water TOTAL					11,540,660	1,000,000	14,845,000	7,272,316	19,446,000	6,974,281	
	Total: Technical Services					47,558,034	12,526,140	45,341,000	21,176,316	49,163,000	21,412,281	

CAPITAL PROGRAM:MOSSEL BAY MUNICIPALITY 2013/14 to 2015/16												
NO.	ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
						CRR	OTHER	CRR	OTHER	CRR	OTHER	
	E: COMMUNITY SERVICES											
E1	MANAGER COMMUNITY SERVICES:ADMIN.											
1	Civic Centre & Community Halls	Community Development,Education & Health	Wood tables for D'Almeida Hall	9		45,000	0	25,000	0	25,000	0	CEH11.9
2	Civic Centre & Community Halls	Community Development,Education & Health	Purchase of new Bain-Marie for D'Almeida Hall Kitchen	9		15,000	0	0	0	0	0	CEH11.9
3	Civic Centre & Community Halls	Community Development,Education & Health	Wood tables for KwaNonqaba Community Hall	1		25,000	0	25,000	0	15,000	0	CEH11.9
4	Civic Centre & Community Halls	Community Development,Education & Health	Upgrade DanaBay Community Hall	11		0	0	0	0	350,000	0	CEH11.9
5	Civic Centre & Community Halls	Community Development,Education & Health	Crockery for Town Hall	8		50,000	0	20,000	0	20,000	0	CEH11.9
6	Civic Centre & Community Halls	Community Development,Education & Health	Curtains for Town Hall and upgrading of the tracks and motor's for the curtains	8		60,000	0	0	0	0	0	CEH11.9
7	Civic Centre & Community Halls	Community Development,Education & Health	Palisade Fencing behind Town Hall	8		30,000	0	0	0	0	0	CEH11.9
8	Civic Centre & Community Halls	Community Development,Education & Health	Wood tables for Asla Hall	3		35,000	0	20,000	0	20,000	0	CEH11.9
9	Civic Centre & Community Halls	Community Development,Education & Health	Wood tables for Great Brak River Community Hall	14		25,000	0	25,000	0	15,000	0	CEH11.9
10	Civic Centre & Community Halls	Community Development,Education & Health	New Thusong Community Centre	15	M.I.G	0	1,565,600	0	0	0	0	CEH11.9
	Community Services: Administration TOTAL					285,000	1,565,600	115,000	0	445,000	0	
E2	CARAVAN PARKS/CHALETS											
1	Caravan Park:Point	Econ. Dev. & Tourism	Connect gullies to the main sewerage system	8		0	0	50,000	0	0	0	LEDT8.2
2	Caravan Park:Point	Econ. Dev. & Tourism	Replace Blinds	8		0	0	10,000	0	0	0	LEDT8.2
3	Caravan Park:Point	Econ. Dev. & Tourism	Furniture, Tools & Equipment	8		15,000	0	0	0	0	0	LEDT8.2
4	Caravan Park:Point	Econ. Dev. & Tourism	Replace boilers/burners	8		200,000	0	300,000	0	0	0	LEDT8.2
5	Caravan Park:Point	Econ. Dev. & Tourism	Construction of Braai's	8		10,000	0	0	0	0	0	LEDT8.2
6	Caravan Park:Point	Econ. Dev. & Tourism	New paving around ablution block	8		50,000	0	50,000	0	0	0	LEDT8.2
7	Caravan Park:Point	Econ. Dev. & Tourism	New Kerbing	8		0	0	0	0	250,000	0	LEDT8.2
8	Caravan Park:Point	Econ. Dev. & Tourism	Rebuild Internal Roads:Point Caravan Park	8		0	0	300,000	0	300,000	0	LEDT8.2
9	Caravan Park: Santos	Econ. Dev. & Tourism	Replace existing fence with palisade fencing	8		300,000	0	0	0	0	0	LEDT8.2
10	Caravan Park: Santos	Econ. Dev. & Tourism	Replace disintegrating thatch roofs on chalets with trusses, ceilings and roofing sheets	8		300,000	0	300,000	0	300,000	0	LEDT8.2
11	Chalets: Santos/De Bakke	Econ. Dev. & Tourism	Replace John Wood Burners with new heat exchange boilers-Santos Caravan Park	8		360,000	0	200,000	0	200,000	0	LEDT8.2
12	Chalets: Santos/De Bakke	Econ. Dev. & Tourism	Replace worn out furniture and fittings	8		100,000	0	100,000	0	100,000	0	LEDT8.2
13	Chalets: Santos/De Bakke	Econ. Dev. & Tourism	Rebuild Internal Roads: Santos/De Bakke Resort	8		0	0	0	0	100,000	0	LEDT8.2
	Caravan Parks/ Chalets TOTAL					1,335,000	0	1,310,000	0	1,250,000	0	

NO.		ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
							CRR	OTHER	CRR	OTHER	CRR	OTHER	
E3	CEMETERIES												
1	Cemeteries	Community Development,Education & Health	Water taps in newly developed block:Mossel Bay Cemeteries	6		20,000	0	0	0	0	0	0	CEH11.9
2	Cemeteries	Community Development,Education & Health	Niche Walls-Hartenbos Cemeteries	10		50,000	0	0	0	0	0	0	CEH11.9
3	Cemeteries	Community Development,Education & Health	Extension of access road to Greenhaven Cemeteries	14		30,000	0	0	0	0	0	0	CEH11.9
	Cemeteries TOTAL					100,000	0	0	0	0	0	0	
E4	CLEANSING												
1	Cleansing: Refuse Removal	Spatial Development & Environment	Bulk Containers	16		200,000	0	200,000	0	100,000	0	0	SDE11.7
2	Cleansing: Refuse Removal	Spatial Development & Environment	Supply of bin lifters	16		50,000	0	150,000	0	150,000	0	0	SDE11.7
3	Cleansing: Refuse Removal	Spatial Development & Environment	Rebuilding of compactor units	16		300,000	0	300,000	0	300,000	0	0	SDE11.7
4	Cleansing: Refuse Removal	Spatial Development & Environment	Waste: Drop Off Site-Thembani Street	16		20,000	0	0	0	0	0	0	SDE11.7
5	Cleansing: Refuse Removal	Spatial Development & Environment	New Compactor Unit	16		0	0	1,800,000	0	2,000,000	0	0	SDE11.7
6	Cleansing: Refuse Removal	Spatial Development & Environment	New Transfer Station	16		0	0	0	0	500,000	0	0	SDE11.7
7	Cleansing: Refuse Removal	Spatial Development & Environment	Recycling Bins	16		50,000	0	50,000	0	100,000	0	0	SDE11.7
8	Cleansing: Refuse Removal	Financial Viability & Management	Vehicle Management System	17		5,660	0	0	0	0	0	0	FVM11.11
	Cleansing TOTAL					625,660	0	2,500,000	0	3,150,000	0	0	

CAPITAL PROGRAM: MOSSEL BAY MUNICIPALITY 2013/14 to 2015/16												
NO.	ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
						CRR	OTHER	CRR	OTHER	CRR	OTHER	
E5	PUBLIC SAFETY & RESCUE SERVICES											
1	Fire Brigade & Rescue Services	Comm. Safe & Secur.	Fire fighting equipment and Hazmat equipment	16		50,000	0	100,000	0	0	0	CSS11.8
2	Fire Brigade & Rescue Services	Municipal Transformation & Institutional Development	Furniture, Tools and Equipment	17		50,000	0	20,000	0	0	0	MTID11.12
3	Fire Brigade & Rescue Services	Municipal Transformation & Institutional Development	Replace Vehicle- CBS 263 Water Tanker 2 with 4x4 Water Tanker	17		0	0	800,000	0	0	0	MTID11.12
4	Fire Brigade & Rescue Services	Municipal Transformation & Institutional Development	Replace Water Tank on CBS 6224	17		200,000	0	0	0	0	0	MTID11.12
5	Fire Brigade & Rescue Services	Comm. Safe & Secur.	Rescue Rubber Duck-Semi ridget	16		0	0	0	0	320,000	0	CSS11.8
6	Fire Brigade & Rescue Services	Comm. Safe & Secur.	Breathing Apparatus Compressor	16		200,000	0	0	0	0	0	CSS11.8
7	Fire Brigade & Rescue Services	Comm. Safe & Secur.	Jaws of Life Unit	16		0	0	0	0	300,000	0	CSS11.8
8	Fire Brigade & Rescue Services	Financial Viability & Management	Vehicle Management System	17		56,600	0	0	0	0	0	FVM11.11
9	Public Safety: Mun. Police & Traffic Department	Municipal Transformation & Institutional Development	Purchase of Two New Vehicles	17		0	0	0	0	400,000	0	MTID11.12
10	Public Safety: Mun. Police & Traffic Department	Municipal Transformation & Institutional Development	Purchase of New Vehicles x5	17		250,000	0	240,000	0	240,000	0	MTID11.12
11	Public Safety: Mun. Police & Traffic Department	Comm. Safe & Secur.	Speedbumps: Andriaans X2	11		60,000	0	0	0	0	0	CSS11.8
12	Public Safety: Mun. Police & Traffic Department	Financial Viability & Management	Vehicle Management System	17		28,300	0	0	0	0	0	FVM11.11
13	Law Enforcement	Municipal Transformation & Institutional Development	Furniture, Tools & Equipment (Law Enforcement)	17		30,000	0	0	0	0	0	MTID11.12
14	Law Enforcement	Comm. Safe & Secur.	Pro Lazer Camera	16		25,000	0	0	0	0	0	CSS11.8
15	Law Enforcement	Municipal Transformation & Institutional Development	Expandable Barriers	16		30,000	0	30,000	0	0	0	CSS11.8
16	Law Enforcement	Municipal Transformation & Institutional Development	Alcohol Meters	16		20,000	0	25,000	0	0	0	CSS11.8
17	Law Enforcement	Municipal Transformation & Institutional Development	Sliding Filing Cabinets	17		40,000	0	0	0	0	0	MTID11.12
18			Replacement of Vehicles									
a)	Law Enforcement	Municipal Transformation & Institutional Development	CBS 13929 and CBS 7351	17		320,000	0	0	0	0	0	MTID11.12
b)	Law Enforcement	Municipal Transformation & Institutional Development	CBS 12870 and CBS 28097	17		0	0	320,000	0	0	0	MTID11.12
19	Law Enforcement	Comm. Safe & Secur.	Camera System	16		30,000	0	0	0	0	0	CSS11.8
20	Law Enforcement	Comm. Safe & Secur.	Plastic Road Barriers	16		30,000	0	0	0	0	0	CSS11.8
	Public Safety and Rescue Services TOTAL					1,419,900	0	1,535,000	0	1,260,000	0	

CAPITAL PROGRAM:MOSEL BAY MUNICIPALITY 2013/14 to 2015/16												
NO.	ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
						CRR	OTHER	CRR	OTHER	CRR	OTHER	
E6	SPORTS AND RECREATION											
1	Beaches	Econ.Devel. & Tourism	Extension of ablution facilities-Hartenbos Beach- 48 m2	10		250,000	0	0	0	0	0	LEDT8.2
2	Beaches	Econ.Devel. & Tourism	Construction of disabled friendly steps to beaches: Kleinbrak	5		100,000	0	0	0	0	0	LEDT8.2
3	Beaches	Econ.Devel. & Tourism	Replacement of existing sun shades: Santos Beach	16		50,000	0	0	0	0	0	LEDT8.2
4	Beaches	Comm. Safe & Secur.	Lifesavers Cubicles	16		30,000	0	50,000	0	0	0	CSS11.8
5	Parks & Recreation	Municipal Transformation & Institutional Development	Furniture, Tools & Equipment	17		70,000	0	0	0	0	0	MTID11.12
6	Parks & Recreation	Municipal Transformation & Institutional Development	Replacement of Tractor- CBS 17794	17		0	0	0	0	350,000	0	MTID11.12
7	Parks & Recreation	Sport,Recr. & Culture	Play parks with equipment and apparatus for children-Brandwacht	4		40,000	0	0	0	0	0	SRC11.6
8			New Play Parks:									
a)	Parks & Recreation	Sport,Recr. & Culture	Scholtz and Zingisa Street	1		45,000	0	0	0	0	0	SRC11.6
b)	Parks & Recreation	Sport,Recr. & Culture	Toekoms	5		45,000	0	0	0	0	0	SRC11.6
c)	Parks & Recreation	Sport,Recr. & Culture	St. Blaize Street	9		0	0	45,000	0	0	0	SRC11.6
9	Parks & Recreation	Municipal Transformation & Institutional Development	Replacement of 3 Ton Truck-CBS 39154	17		0	0	0	0	420,000		MTID11.12
10	Parks & Recreation	Sport,Recr. & Culture	New Jukskei Court at Community Hall	11		10,000	0	0	0	0	0	SRC11.6
11	Parks & Recreation	Sport,Recr. & Culture	New Bowls Court-P. Nutans	11		0	0	50,000	0	0	0	SRC11.6
12	Plantations	Municipal Transformation & Institutional Development	Furniture, Tools & Equipment	17		20,000	0	0	0	0	0	MTID11.12
13	Sport Grounds	Municipal Transformation & Institutional Development	Furniture, Tools & Equipment	17		0	0	70,000	0	70,000	0	MTID11.12
14	Sport Grounds	Sport,Recr. & Culture	Rebuild Tennis Courts-Mossel Bay	8		0	0	300,000	0	0	0	SRC11.6
15	Sport Grounds	Sport,Recr. & Culture	Ride-on grass cutter and trailer	17		0	0	250,000	0	230,000	0	SRC11.6
16	Sport Grounds	Sport,Recr. & Culture	Rebuild Green Haven Sportsfield (Flooding)	14		250,000	0	750,000	0	0	0	SRC11.6
17	Sport Grounds	Sport,Recr. & Culture	New fence at soccer field	13		0	0	20,000	0	0	0	SRC11.6
18	Sport Grounds	Sport,Recr. & Culture	2 X Line marking paint car (battery operated)	17		32,000	0	0	0	0	0	SRC11.7
19	Sport Grounds	Sport,Recr. & Culture	New Sports Facility-Greenhaven	14	M.I.G	0	4,764,400	0	0	0	0	SRC11.6

CAPITAL PROGRAM:MOSSEL BAY MUNICIPALITY 2013/14 to 2015/16													
NO.		ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
							CRR	OTHER	CRR	OTHER	CRR	OTHER	
20	Sport Grounds	Municipal Transformation & Institutional Development	Replacement of CBS 8965	17		350,000	0	0	0	0	0	MTID11.12	
21	Sport Grounds	Municipal Transformation & Institutional Development	Rotary Lawnmowers X2 (pitch cutters)	17		65,000	0	70,000	0	0	0	MTID11.12	
22	Sport Grounds	Municipal Transformation & Institutional Development	Aerator & verticut combo cutter (800mm walk behind)	17		185,000	0	0	0	0	0	MTID11.12	
23	Sport Grounds	Sport,Recr. & Culture	Pavilions Sports fields-Friemersheim	14		200,000	0	0	0		0	SRC11.6	
24	Sport Grounds	Sport,Recr. & Culture	Cricket Club House -D'Almeida	9		300,000	0	0	0	0	0	SRC11.6	
25	Sport Grounds	Sport,Recr. & Culture	Irrigation System-Extension 23 Soccer field (B & C Soccer field)	13		0	0	300,000	0	0	0	SRC11.6	
26	Sport Grounds	Sport,Recr. & Culture	Construction of White Side screens at a cricketfield -Van Riebeeck Stadium	8		0	0	42,000	0	0	0	SRC11.6	
27	Sport Grounds	Sport,Recr. & Culture	Replacement of inner enclosures of rugby field-Greenhaven Sportsfield	14		0	0	50,000	0	0	0	SRC11.6	
28	Sport Grounds	Municipal Transformation & Institutional Development	1 X 3 Ton Truck (New)	17		0	0	420,000	0	0	0	MTID11.12	
29	Sport Grounds	Sport,Recr. & Culture	Covers for cricket pitches	17		60,000	0	0	0	0	0	SRC11.6	
30	Sport Grounds	Sport,Recr. & Culture	Multipurpose Court (Netball,Tennis,Volleyball at Ext.23 Sportsfield)	11 & 13		0	0	250,000	0	200,000	0	SRC11.6	
31	Sport Grounds	Sport,Recr. & Culture	New Netball Court:Sonskynvallei	7		200,000	0	0	0	0	0	SRC11.6	
32	Sport Grounds	Sport,Recr. & Culture	Upgrade -D'Almeida-Sportsfield	9	M.I.G	0	1,900,000	0	0	0	0	SRC11.6	
	Sports and Recreation TOTAL					2,302,000	6,664,400	2,667,000	0	1,270,000	0		

CAPITAL PROGRAM:MOSEL BAY MUNICIPALITY 2013/14 to 2015/16													
NO.		ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
							CRR	OTHER	CRR	OTHER	CRR	OTHER	
E7	LIBRARIES												
1	Library: Mossel Bay		Community Development,Education & Health	Digital Colour Copier	17	Leases/Ext. Loan	0	60,000	0	0	0	0	CEH11.9
2	Library: Mossel Bay		Municipal Transformation & Institutional Development	Furniture, Tools & Equipmemt	17		17,000	0	0	0	0	0	CEH11.9
3	Library: Mossel Bay		Municipal Transformation & Institutional Development	Shade Nets	16		60,000	0	0	0	0	0	CEH11.9
4	Library: Mossel Bay		Municipal Transformation & Institutional Development	Air conditioner-M/Bay Library	16		17,000	0	0	0	0	0	CEH11.9
5	Library: Mossel Bay		Municipal Transformation & Institutional Development	Installation of a carpet in Adult Section	16		50,000	0	0	0	0	0	CEH11.9
6	Library: Ruiterbos		Municipal Transformation & Institutional Development	Photocopy Machine-Ruiterbos Library	17		10,000	0	0	0	0	0	CEH11.9
7	Library: Friemersheim		Municipal Transformation & Institutional Development	Air conditioner-Friemersheim	17		0	0	0	0	40,000	0	CEH11.9
8	Library: Friemersheim		Municipal Transformation & Institutional Development	Furniture, Tools & Equipment-Friemersheim	17		18,000	0	1,500	0	0	0	CEH11.9
9	Library: Greenhaven		Municipal Transformation & Institutional Development	Furniture, Tools & Equipment-Greenhaven	17		9,000	0	0	0	0	0	CEH11.9
10	Library: Greenhaven		Municipal Transformation & Institutional Development	Carpets	17		0	0	0	0	50,000	0	CEH11.9
11	Library: Herbertsdale		Municipal Transformation & Institutional Development	Furniture, Tools & Equipment-Herbertsdale	17		1,500	0	0	0	0	0	CEH11.9
12	Library: Herbertsdale		Municipal Transformation & Institutional Development	Air conditioner - Herbertsdale	17		20,000	0	0	0	0	0	CEH11.9
13	Library: D'Almeida		Municipal Transformation & Institutional Development	Palisade Fencing: D'Almeida	17		40,000	0	0	0	0	0	CEH11.9
14	Library: Ellen van Rensburg		Municipal Transformation & Institutional Development	Furniture, Tools & Equipment-Ellen van Rensburg	17		2,500	0	0	0	0	0	CEH11.9
15	Library:Kwa-Nonqaba		Community Development,Education & Health	Construction of a new library:KwaNonqaba	2	L.S.C.G.	0	2,000,000	0	0	0	0	CEH11.9
	Libraries TOTAL						245,000	2,060,000	1,500	0	90,000	0	
	Total: Community Services						6,312,560	10,290,000	8,128,500	0	7,465,000	0	

CAPITAL PROGRAM: MOSSEL BAY MUNICIPALITY 2013/14 to 2015/16												
NO.	ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
						CRR	OTHER	CRR	OTHER	CRR	OTHER	
	F: ELECTRICITY SERVICES											
F1	ELECTRICITY : ADMINISTRATION											
1	Electricity: Administration	Municipal Transformation & Institutional Development	Furniture, Tools & Equipment	17		20,000	0	15,000	0	15,000	0	MTID11.12
2	Electricity: Administration	Financial Viability & Management	Vehicle Management System	17		20,660	0	15,000	0	15,000	0	FYM11.11
	Electricity: Administration TOTAL					40,660	0	30,000	0	30,000	0	
F2	ELECTRICITY DISTRIBUTION											
1	Electricity Distribution	Develop. of New Services & Infrastr.	Replacement Network H/Bos	10		400,000	0	400,000	0	400,000	0	E.11.5
2	Electricity Distribution	Develop. of New Services & Infrastr.	New Network Midbrak	4		0	0	1,000,000	0	0	0	E.11.5
3	Electricity Distribution	Develop. of New Services & Infrastr.	Replacement Network Low Voltag	1		1,000,000	0	0	0	0	0	E.11.5
4	Electricity Distribution	Develop. of New Services & Infrastr.	Replacement L/V O/H Lines Central Town	8		0	0	1,000,000	0	0	0	E.11.5
5	Electricity Distribution	Develop. of New Services & Infrastr.	Replacement L/V Network Great Brak/ Green haven	14		0	0	200,000	0	200,000	0	E.11.5
6	Electricity Distribution	Develop. of New Services & Infrastr.	2nd Point of Supply, Glentana/Great Brak area	15		200,000	0	3,000,000	0	350,000	0	E.11.5
7			Substation Improvements (Enhancement 11kV equip.) :									
a)	Electricity Distribution	Develop. of New Services & Infrastr.	Ext 4 Sub Station	8		500,000	0	0	0	0	0	E.11.5
b)	Electricity Distribution	Develop. of New Services & Infrastr.	Ext 12 Sub Station	15		0	0	600,000	0	0	0	E.11.5
c)	Electricity Distribution	Develop. of New Services & Infrastr.	Workshop Sub Station	15		500,000	0	0	0	0	0	E.11.5
8	Electricity Distribution	Develop. of New Services & Infrastr.	Bothma S/S new 20 MVA Transformer	15		7,000,000	0	0	0	0	0	E.11.5
9	Electricity Distribution	Develop. of New Services & Infrastr.	New 66/22/11kV Substation K/Brak Sewerage Farm	15		2,000,000	0	1,000,000	0	1,000,000	0	E.11.5
10	Electricity Distribution	Develop. of New Services & Infrastr.	New 22kV Transmission Line K/Brak Sewerage Farm Ph 1&2	15		0	0	0	0	1,000,000	0	E.11.5
11	Electricity Distribution	Develop. of New Services & Infrastr.	Replacement Network Low Voltage	9		500,000	0	500,000	0	500,000	0	E.11.5
12	Electricity Distribution	Develop. of New Services & Infrastr.	New Connections	16	Rec. Developer	0	1,200,000	0	1,200,000	0	1,200,000	E.11.5
13	Electricity Distribution	Develop. of New Services & Infrastr.	Replace MV Network Great Brak	15		500,000	0	0	0	2,400,000	0	E.11.5
14	Electricity Distribution	Develop. of New Services & Infrastr.	Replace Ageing Miniature Substations	16		700,000	0	2,000,000	0	2,000,000	0	E.11.5
15	Electricity Distribution	Develop. of New Services & Infrastr.	Replace MV Ring Main Units	16		0	0	3,000,000	0	2,000,000	0	E.11.5
16	Electricity Distribution	Develop. of New Services & Infrastr.	Electrification Projects	16	D.O.E.	0	3,021,053	0	3,478,947	0	1,315,789	E.11.5
17	Electricity Distribution	Municipal Transformation & Institutional Development	Tools & Equipment	17		100,000	0	100,000	0	100,000	0	MTID11.12
18	Electricity Distribution	Municipal Transformation & Institutional Development	Replacement of Vehicles: CBS 33234	17		200,000	0	0	0	0	0	MTID11.12

CAPITAL PROGRAM:MOSSEL BAY MUNICIPALITY 2013/14 to 2015/16												
NO.	ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
						CRR	OTHER	CRR	OTHER	CRR	OTHER	
19	Electricity Distribution	Develop. of New Services & Infrastr.	Modification of 22/11kV substation at Powertown	15		0	0	0	0	2,000,000	0	E.11.5
20			Street Lights:									
a)	Electricity Distribution	Develop. of New Services & Infrastr.	Morrison Road Great Brak/ Glentana	5		0	0	0	0	100,000	0	E.11.5
b)	Electricity Distribution	Develop. of New Services & Infrastr.	Great Brak Heights	5		50,000	0	50,000	0	50,000	0	E.11.5
21	Electricity Distribution	Develop. of New Services & Infrastr.	66kv Overhead Line Upgrade- Intake to South Substation	15		2,000,000	0	2,000,000	0	2,000,000	0	E.11.5
22	Electricity Distribution	Develop. of New Services & Infrastr.	Groenkloof K/B Switching Substation- New 11kv Switch Room	4		0	0	2,000,000	0	0	0	E.11.5
23	Electricity Distribution	Develop. of New Services & Infrastr.	Public Parking Area at Electrical Meter Department	16		100,000	0	100,000	0	0	0	E.11.5
24	Electricity Distribution	Develop. of New Services & Infrastr.	Replace oil circuit breakers :south sub	12		700,000	0	0	0	0	0	E.11.5
25	Electricity Distribution	Develop. of New Services & Infrastr.	High mast light for various wards	15		260,000	0	280,000	0	300,000	0	E.11.5
26	Electricity Distribution	Land & Intergrated Human Settlement	Infrastructure for Middle Income Housing	15	D.O.E.	0	0	0	3,100,000	0	0	LIHS9.10
	Electricity: Distribution TOTAL					16,710,000	4,221,053	17,230,000	7,778,947	14,400,000	2,515,789	
F3	MECHANICAL SERVICES											
1	Mechanical Services	Financial Viability & Management	Tracking Unit for Crane Truck	16		6,000	0	0	0	0	0	FYM11.11
2	Mechanical Services	Municipal Transfromation & Institutional Development	Replacement of Vehicles:CBS 25949	17		200,000	0	0	0	0	0	MTID11.12
3	Mechanical Services	Municipal Transfromation & Institutional Development	Tools & Equipment	17		30,000	0	35,000	0	40,000	0	MTID11.12
	Mechanical Services : TOTAL					236,000	0	35,000	0	40,000	0	
						16,986,660	4,221,053	17,295,000	7,778,947	14,470,000	2,515,789	

CAPITAL PROGRAM: MOSSEL BAY MUNICIPALITY 2013/14 to 2015/16												
NO.	ACCOUNT	I.D.P LINK	PROJECTS	WARD/S	FUNDING	2013/2014		2014/2015		2015/2016		IDP STRATEGY
						CRR	OTHER	CRR	OTHER	CRR	OTHER	
	G:DEVELOPMENT & PLANNING											
G1	DEVELOPMENT & PLANNING : ADMIN											
1	Development & Planning : Admin	Municipal Transfromation & Institutional Development	Furniture, Tools & Equipment	17		65,000	0	100,000	0	100,000	0	MTID11.12
	Development & Planning : Admin TOTAL					65,000	0	100,000	0	100,000	0	
G2	MUNICIPAL BUILDING & LAND											
1	Municipal Building & Land	Community Development, Education & Health	Extension Creche: Sonskynvallei	7		0	0	0	0	300,000	0	CEH11.9
2	Municipal Building & Land	Municipal Transfromation & Institutional Development	Revamp the Technical Services building c/o George + Rudie Barnard to suit new office layout and staff restructuring	8		150,000	0	0	0	0	0	MTID11.12
	Municipal Building & Land TOTAL					150,000	0	0	0	300,000	0	
G3	HUMAN SETTLEMENTS											
	Human Settlements TOTAL					0	0	0	0	0	0	
	Total : Development & Planning					215,000	0	100,000	0	400,000	0	
	GRAND TOTAL					72,428,154	27,613,193	71,504,000	29,575,263	71,638,000	27,448,070	

MOSSEL BAY MUNICIPALITY				
SUMMARY OF THE CAPITAL BUDGET PER FUNDING SOURCE				
Funding Sources	Abbrev.	2013/2014	2014/2015	2015/2016
Capital Replacement Reserve (Internal)	C.R.R.	72,428,154	71,504,000	71,638,000
Municipal Infrastructure Grant	M.I.G	17,491,228	19,776,316	21,112,281
Extended Public Works Programme	E.P.W.P	1,964,912	0	0
Recoverable Developer	Rec. Developer	2,500,000	2,600,000	1,500,000
Department of Energy	D.O.E.	3,021,053	6,578,947	1,315,789
External Loans	Leases/Ext. Loan	616,000	600,000	3,500,000
Department of Human Settlement	D.O.H.S	0	0	0
Municipal Systems Improvement Grant	M.S.I.G	20,000	20,000	20,000
Library Subsidy(Conditional Grant)	L.S.C.G.	2,000,000	0	0
		100,041,347	101,079,263	99,086,070

MOSSEL BAY MUNICIPALITY									
SUMMARY OF THE CAPITAL BUDGET PER VOTE									
Vote Description	2013/2014			2014/2015			2015/2016		
	C.R.R	Other	Total	C.R.R	Other	Total	C.R.R	Other	Total
MUNICIPAL MANAGER									
Municipal Manager:Admin	0	0	0	0	0	0	0	0	0
Municipal Manager:Legal Services	0	0	0	0	0	0	0	0	0
Council General	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
CORPORATE SERVICES									
Corporate Services: Administration	350,000	0	350,000	0	0	0	0	0	0
Human Resources	60,000	0	60,000	0	0	0	90,000	0	90,000
Socio-Econ.Planning/Development	22,900	50,000	72,900	149,500	20,000	169,500	0	20,000	20,000
	432,900	50,000	482,900	149,500	20,000	169,500	90,000	20,000	110,000
FINANCIAL SERVICES									
Financial Services: Administration	25,000	0	25,000	10,000	0	10,000	10,000	0	10,000
Computer Centre	845,000	486,000	1,331,000	450,000	600,000	1,050,000	0	3,500,000	3,500,000
Supply Chain Management	23,000	40,000	63,000	0	0	0	10,000	0	10,000
Valuations	15,000	0	15,000	15,000	0	15,000	15,000	0	15,000
Financial Services: Expenditure Section	15,000	0		15,000	0		15,000	0	15,000
	923,000	526,000	1,434,000	490,000	600,000	1,075,000	50,000	3,500,000	3,550,000

Vote Description	2013/2014			2014/2015			2015/2016		
	C.R.R	Other	Total	C.R.R	Other	Total	C.R.R	Other	Total
TECHNICAL SERVICES									
Technical Services: Administration	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000
Streets and Stormwater	22,307,374	8,111,873	30,419,247	18,411,000	10,904,000	29,315,000	17,225,000	11,850,000	29,075,000
Sewerage	13,700,000	3,414,267	17,114,267	12,075,000	3,000,000	15,075,000	12,482,000	2,588,000	15,070,000
Water	11,540,660	1,000,000	12,540,660	14,845,000	7,272,316	22,117,316	19,446,000	6,974,281	26,420,281
	47,558,034	12,526,140	60,084,174	45,341,000	21,176,316	66,517,316	49,163,000	21,412,281	70,575,281
COMMUNITY SERVICES									
Community Services: Administration	285,000	1,565,600	1,850,600	115,000	0	115,000	445,000	0	445,000
Caravan Parks/ Chalets	1,335,000	0	1,335,000	1,310,000	0	1,310,000	1,250,000	0	1,250,000
Cemeteries	100,000	0	100,000	0	0	0	0	0	0
Cleansing	625,660	0	625,660	2,500,000	0	2,500,000	3,150,000	0	3,150,000
Public Safety and Rescue Services	1,419,900	0	1,419,900	1,535,000	0	1,535,000	1,260,000	0	1,260,000
Sports and Recreation	2,302,000	6,664,400	8,966,400	2,667,000	0	2,667,000	1,270,000	0	1,270,000
Libraries	245,000	2,060,000	2,305,000	1,500	0	1,500	90,000	0	90,000
	6,312,560	10,290,000	16,602,560	8,128,500	0	8,128,500	7,465,000	0	7,465,000
ELECTRICITY SERVICES									
Electricity: Administration	40,660	0	40,660	30,000	0	30,000	30,000	0	30,000
Electricity: Distribution	16,710,000	4,221,053	20,931,053	17,230,000	7,778,947	25,008,947	14,400,000	2,515,789	16,915,789
Mechanical Services	236,000	0	236,000	35,000	0	35,000	40,000	0	40,000
	16,986,660	4,221,053	21,207,713	17,295,000	7,778,947	25,073,947	14,470,000	2,515,789	16,985,789
DEVELOPMENT & PLANNING									
Development & Planning : Admin	65,000	0	65,000	100,000	0	100,000	100,000	0	100,000
Municipal Building & Land	150,000	0	150,000	0	0	0	300,000	0	300,000
Human Settlements	0	0	0	0	0	0	0	0	0
	215,000	0	215,000	100,000	0	100,000	400,000	0	400,000
GRAND TOTAL	72,428,154	27,613,193	100,041,347	71,504,000	29,575,263	101,079,263	71,638,000	27,448,070	99,086,070

2013/14 to 2015/16 Draft Capital Budget : Summary Per Ward

WARD/S	PROJECTS	Data Sum of 2013/14 Budget	Sum of 2014/15 Budget	Sum of 2015/16 Budget
1	New Kerbs:Bantom Street-on both sides	105,000	-	-
	New Kerbs:Bongani Street- on both sides	100,000	-	-
	New Play Parks:Scholtz and Zingisa Street	45,000	-	-
	Replacement Network Low Voltag	1,000,000	-	-
	Sidewalks:Mateza Street-from Scholtz to Cedile	35,000	-	-
	Sidewalks:Scholtz Street- from Mateza to Mpela	75,000	-	-
	Wood tables for KwaNonqaba Community Hall	25,000	25,000	15,000
	1 Total	1,385,000	25,000	15,000
2	Construction of a new library:KwaNonqaba	2,000,000	-	-
	E.P.W.P : Pave Gravel Roads all areas:Malusi Street-Rehabilitate Main Roads	300,314	-	-
	New Kerbs:Egugwini Street-on both sides	75,000	-	-
	New Kerbs:Emasakhane Street (cul de sac)	35,000	-	-
	New Kerbs:Thembelihle to Ndibaniso:Mali Street	-	155,000	-
	New Paving: George Avenue 80m,KwaNonqaba	-	320,000	-
	New Paving: Hector Venue 70m,KwaNonqaba	-	280,000	-
	New Paving: Mabolo Short Streets 20m (12 cul de sacs),KwaNonqaba (Phase 2)	555,000	555,000	-
	New Paving: Makhubalo Short Streets 20m (3 cul de sacs) , KwaNonqaba	-	240,000	-
	New Paving: Mawawa Short Street 20m (8 cul de sacs), KwaNonqaba	-	-	634,000
	New Paving: Moodien Ave 80m, KwaNonqaba	-	320,000	-
	New stormwater and sidewalks - Thembelihle, Kwa	90,000	-	-
	Pavements:Mbandezi Street 75m,KwaNonqaba	-	300,000	-
	Rebuild Elundi Street 110m, KwaNonqaba	-	330,000	-
	Rebuild Myezo Street 40m, KwaNonqaba	120,000	-	-
	Rebuild Ndibaniso Avenue 40m, KwaNonqaba	-	120,000	-
	Rebuild Vukani Street 70m,KwaNonqaba	-	210,000	-
	Sidewalks:Thembelihle to Ndibaniso:Mali Street	-	155,000	-
	Stormwater channel from Mooney to Frans-Andriaans	-	500,000	-
	Tarring of Streets & Roads :Faku link to Dyabhaza 70m,KwaNonqaba	-	280,000	-
	2 Total	3,175,314	3,765,000	634,000
3	E.P.W.P : Pave Gravel Roads all areas:Emdeni Street	773,856	-	-
	E.P.W.P : Pave Gravel Roads all areas:Enkululekweni Street	300,000	-	-
	E.P.W.P : Pave Gravel Roads all areas:Nofemele Street	600,000	-	-
	New Kerbs:Lingeletu Street	-	105,000	-
	New Kerbs:Nyibiba Street-on both sides	-	150,000	-
	New Minibus Taxi Facilities c/o Andriaans /Crotz Street, Phase 2	1,000,000	-	-
	New Paving: Munyu Street 90m, KwaNonqaba	360,000	-	-
	New sewerlines in Asla Park and Kwanonqaba	3,114,267	-	-
	Pavements:Stofile Short Street 20m (5 cul de sacs) KwaNonqaba	-	-	200,000
	Sidewalks:Andraans to Fikile:Mzola	75,000	-	-
	Upgrade of Gravel Roads & S/W (MVD):Asla Park	-	4,152,000	3,875,000
	Wood tables for Asla Hall	35,000	20,000	20,000
	3 Total	6,258,123	4,427,000	4,095,000
4	E.P.W.P : Pave Gravel Roads all areas:Brandwag Entrance Road West (280m)	964,912	-	-
	E.P.W.P : Pave Gravel Roads all areas:Internal Road 6-Rehabilitate Bus/Main Bus Routes (Brandwag)	2,000,000	-	-
	Enlarge Sewerlines: Brandwacht	-	500,000	2,000,000
	Fence for sportsfield-Brandwacht	-	-	-
	Groenkloof K/B Switching Substation- New 11kv Switch Room	-	2,000,000	-
	Improve Stormwater :Sandhoogtepad	500,000	-	500,000
	New Flowmeters @ Brandwacht Sewerage Works	40,000	-	-
	New Network Midbrak	-	1,000,000	-
	New Soak-away, c/o Swart & 3de Laan, Tergniet	-	30,000	-
	New Soak-away, Streenbras Street, Tergniet	-	30,000	-
	Play parks with equipment and apparatus for children-Brandwacht	40,000	-	-
	Upgrade entrance road to Kleinbrak Water Works	200,000	-	-
	4 Total	3,744,912	3,560,000	2,500,000
5	Armco Barriers in Voorbrug Road	120,000	-	-
	Construction of a walkway alongside Longstreet from corner of Kaaiman Street to Police Station	-	-	220,000
	Construction of disabled friendly steps to beaches: Kleinbrak	100,000	-	-
	Construction of walkway alongside Kaaimansroad up to Long Street	-	-	130,000
	Demolish & Replace Old Storeroom in Great Brak River Yard	200,000	-	-
	Extend 2nd Avenue, Riverside 55m	-	-	250,000
	Extend Pedestrian Walkway, Melkhout Street, Phase 1, Ext12	-	-	525,000
	Extent the sidewalk in Gleniqua East, 130m, Glentana	-	-	75,000
	Great Brak River 1ML Reservoir	-	-	3,250,000
	Improve Stormwater :New SW pipe for High Level Road, Great Brak River	-	-	250,000
	Improve stormwater drainage: S/W Eureka Park	500,000	200,000	200,000
	Improve stormwater drainage: S/W Hersham	-	850,000	1,500,000
	Midbrak Main Sewer Network	-	1,300,000	1,300,000
	New Catch Pits, Mossienes Street, Great Brak River	-	30,000	-
	New Paving: The Ravine Road, 75m, Glentana	-	300,000	-
	New Play Parks:Toekoms	45,000	-	-
	New Soak-away c/o Gill & Brink Street, Little Brak River	-	30,000	-
	New Tar Road, 10th Avenue, Riverside. 70m	-	-	250,000
	New Tar Road, 8th Avenue, Riverside 150m	-	600,000	-
	Paving Gleniqua Drive	-	-	150,000
	Protection of South bank of the Island,300m, Great Brak	-	-	-
	Provision of S/W Derde and Swart Street: Tergniet	30,000	-	-
	Rebuild Charles Searle Bridge, Greatbrak	500,000	-	-
	Rebuild gravel roads in Greatbrak Heights, Hoogte Pad- North/South and Stasiekop	200,000	200,000	300,000
	Rebuild Greenhaven Walkway, Phase 2, Amy Searle Street, 300m	-	150,000	-
	Rebuild Kusweg KBRT	1,000,000	-	-
	Rebuild Tar Roads:Dolphin Crescent: Tergniet	-	450,000	1,200,000
	Rebuild Tar Roads:Van Zyl Street: Tergniet	1,500,000	-	-
	Replace The Island Bridge wooden ride surface, Great Brak River	350,000	-	-
	Revamp Toilet Facilites of Great Brak River Yard (All Departments	100,000	200,000	-
	Sewer Network (Eiland,Eureka Park and Bergsig)	1,300,000	-	-
	Street Lights:Great Brak Heights	50,000	50,000	50,000
	Street Lights:Morrison Road Great Brak/ Glentana	-	-	100,000
	Tarring of Streets & Roads :Gallie	275,000	-	-
	Tarring of Streets & Roads :Hoy Street	-	-	75,000
	Tarring of Streets & Roads :Kolster	-	-	255,000
	Tarring of Streets & Roads :Short streets in Eureka Park	500,000	500,000	-
	Tarring of Streets & Roads :Stegman	-	-	285,000
	Upgrade watersupply network at Great Brak Heights	2,000,000	-	-
	5 Total	8,770,000	4,860,000	10,365,000
6	Paving of centre island Melkhout Street (Checkers)	50,000	-	-
	Revamp Toilet Facilities & Municipal yard at Schoeman Street	100,000	-	-
	Slipway Cape Road to Marsh Street	500,000	500,000	-
	Water taps in newly developed block:Mossel Bay Cemeteries	20,000	-	-
	6 Total	670,000	500,000	-
7	E.P.W.P : Pave Gravel Roads all areas:Graceland-Rehabilitate Bus/Main Bus Routes	940,545	-	-
	Extension Creche: Sonskynvallei	-	-	300,000

WARD/S	PROJECTS	Sum of 2013/14 Budget	Sum of 2014/15 Budget	Sum of 2015/16 Budget
7	New Bulk Water Pipeline:Nautilus to Boggomsbaai	2,000,000	2,000,000	1,500,000
	New Filters at Herbersdale Water Works	-	60,000	-
	New Flowmeters @ Herbersdale Sewerage Works	40,000	-	-
	New Netball Court:Sonskynvallei	200,000	-	-
	New Reservoir:Buysplaas South	-	1,290,000	-
	Paving near Primary School, Herbertsdale (Walkway)	45,000	-	-
	Rebuild Access Road:Seemeeu Park & P5882,720m,Hartenbos Heuwels	-	-	1,500,000
	Rebuild Tar Roads:Kort Street	-	-	172,000
	Sidewalks:Herbertsdale	-	50,000	-
	Tarring of Streets & Roads :Maanlig Street	-	650,000	-
	Tarring of Streets & Roads :Parking area Animal Hospital-Hartenbos Heuwels	100,000	-	-
7 Total		3,325,545	4,050,000	3,472,000
8	Connect gullies to the main sewerage system	-	50,000	-
	Construction of Braai's	10,000	-	-
	Construction of White Side screens at a cricketfield -Van Riebeeck Stadium	-	42,000	-
	Crockery for Town Hall	50,000	20,000	20,000
	Curtains for Town Hall and upgrading of the tracks and motor's for the curtains	60,000	-	-
	Furniture, Tools & Equipment	15,000	-	-
	New Kerbing	-	-	250,000
	New Parking in Bland Street opposite Milkwood Primary	600,000	-	-
	New paving around ablution block	50,000	50,000	-
	New Sunny Side:Upgrade water reticulation + new watermeters	1,000,000	-	-
	Palisade Fencing behind Town Hall	30,000	-	-
	Pavements:CBD- Mossel Bay	200,000	300,000	300,000
	Rebuild Tennis Courts-Mossel Bay	-	300,000	-
	Rebuild Bird Street 60m, CBD	-	-	240,000
	Rebuild Cuff Street	-	1,000,000	-
	Rebuild Internal Roads: Santos/De Bakke Resort	-	-	100,000
	Rebuild Internal Roads:Point Caravan Park	-	300,000	300,000
	Rebuild Matfield Street 60m,CBD	350,000	-	-
	Rebuild Tar Roads:Bayview Street	-	-	660,000
	Rebuild Upper Cross Street 620m, CBD	1,300,000	-	-
	Rebuild Zietsman Street (CBD)	350,000	-	-
	Replace Blinds	-	10,000	-
	Replace boilers/burners	200,000	300,000	-
	Replace disintegrating thatch roofs on chalets with trusses, ceilings and roofing sheets	300,000	300,000	300,000
	Replace existing fence with palisade fencing	300,000	-	-
	Replace John Wood Burners with new heat exchange boilers-Santos Caravan Park	360,000	200,000	200,000
	Replace Sewerlines: Tarka	-	1,200,000	1,700,000
	Replace worn out furniture and fittings	100,000	100,000	100,000
	Replacement L/V O/H Lines Central Town	-	1,000,000	-
	Replacement of all paving infrastructure in New Sunny Side area	-	200,000	-
	Revamp the Technical Services building c/o George + Rudie Barnard to suit new office layout and staff restructuring	150,000	-	-
	Sidewalks:George Road	-	-	70,000
	Sidewalks:Langstraat to Louis Fourie-George Road	90,000	-	-
	Sidewalks:Tulip Street	-	140,000	-
	Substation Improvements (Enhancement 11kV equip.) :Ext 4 Sub Station	500,000	-	-
8 Total		6,015,000	5,512,000	4,240,000
9	Cricket Club House -D'Almeida	300,000	-	-
	New Bus Stops/Taxi Embayments :Mossel Street	-	300,000	-
	New Kerbs:Cupido Street-on both sides	-	115,000	-
	New Kerbs:Kiewiet Street-on both sides	100,000	-	-
	New Kerbs:Stadion Street-on both sides	35,000	-	-
	New Play Parks:St. Blaize Street	-	45,000	-
	New Sewer Lines : D'almeida	1,000,000	1,500,000	-
	Pave Walkway: behind the rugby stadium (Oktober and Heunis Street)	-	120,000	-
	Purchase of new Bain-Marie for D'Almeida Hall Kitchen	15,000	-	-
	Replacement Network Low Voltage	500,000	500,000	500,000
	Sidewalks:Curlew Street	-	200,000	210,000
	Sidewalks:Stadion to Domingo:Titus Street	115,000	-	-
	Upgrade -D'Almeida-Sportsfield	1,900,000	-	-
	Wood tables for D'Almeida Hall	45,000	25,000	25,000
9 Total		4,010,000	2,805,000	735,000
10	Construction paving/sidewalks on one side of Garreth Street in Bayview	-	-	200,000
	Extension of ablution facilities-Hartenbos Beach- 48 m2	250,000	-	-
	Improve Stormwater :New Concrete SW Channel, Deoville Park, Hartenbos Heuwels	-	-	400,000
	Improve Stormwater :New Concrete SW Channel, Fontaine Park, Hartenbos Heuwels	-	-	300,000
	Improve Stormwater :New SW outlet, Bob Bouwer Street, Bayview	-	-	-
	Improve Stormwater :Upgrade SW Channel, Boland Park, Phase 1, Voorbaai	-	-	600,000
	New Emergency Exit, Tuscany Park, 40m Voorbaai	-	115,000	-
	New Parking,Port Natal: Hartenbos	-	-	250,000
	New Soak away, c/o Vegkopweg & Bloedrivier street, Hartenbos	30,000	-	-
	New Soak-away in Nooitgedacht, Bayview	30,000	-	-
	Niche Walls-Hartenbos Cemeteries	50,000	-	-
	Rebuild Gericke Road, 90m, Voorbaai	-	1,100,000	-
	Replacement Network H/Bos	400,000	400,000	400,000
	Traffic Lights-Louis Fourie & Sam Williams	750,000	-	-
10 Total		1,510,000	1,615,000	2,150,000
11	Danabaai: Replace Septic Tanks with Pumpstations	1,000,000	1,000,000	1,000,000
	Enhance of Flora and Malva intersection	400,000	-	-
	Improve Stormwater :Upgrade of SW watercourse, A Ferroxx, 120m, Danabaai	-	-	750,000
	New Bowls Court-P. Nutans	-	50,000	-
	New Jukskei Court at Community Hall	10,000	-	-
	New Paving: Carlitzdorpsingel Short Streets 20m (17 cul de sacs) Asla	-	-	-
	New Paving: Matroosberg Short Streets 20m (5 cul de sacs) Asla	-	-	400,000
	New SW Drainage fro Baartman Street	100,000	-	-
	New SW Pipe in Mzathi	100,000	-	-
	Parking Areas: New Parking Area 1st Beach (Dana Bay)	1,000,000	-	-
	Parking Areas: New Parking Area 2nd Beach (Dana Bay)	500,000	-	-
	Pave Sidewalks Danabaai (Flora Road)	200,000	200,000	200,000
	Sidewalks:Adriaans Street	-	200,000	-
	Sidewalks:Calitzdorpsingel to Dywili-Andriaans Avenue	-	-	225,000
	Sidewalks:Crotz Street:Louis Fourie to Traffic Circle	105,000	-	-
	Sidewalks:Flora to A. Castanea-Malva Street	-	-	105,000
	Speedbumps: Andriaans X2	60,000	-	-
	Upgrade DanaBay Community Hall	-	-	350,000
11 Total		3,475,000	1,450,000	3,030,000
12	Asazani/Izinyoka Housing Development:Outfall sewer:Walvis Street	400,000	-	-
	Enlargement of stormwater system: Ravine close to Blue waters	350,000	-	-
	New Kerbs:ansen Street-on both sides	80,000	-	-
	New Kerbs:C. Hani Street- on both sides	-	170,000	-
	New Kerbs:H. Dangatye-on both sides	135,000	-	-
	New Kerbs:K Smanga-on both sides	35,000	-	-
	New Kerbs:L. Mpetshwa Street-On both sides	30,000	-	-
	New Kerbs:N. Mantingana Street-on both sides	-	75,000	-
	New Kerbs:Witboy Street-on both sides	120,000	-	-

WARD/S	PROJECTS	Sum of 2013/14 Budget	Sum of 2014/15 Budget	Sum of 2015/16 Budget
12	New Paving: D.Elles 160m, Joe Slovo	-	635,000	-
	Rebuild link road from T.Ndanda to D. Ellis 40m,Joe Slovo	160,000	-	-
	Replace oil circuit breakers :south sub	700,000	-	-
	12 Total	2,010,000	880,000	-
13	Bill Jefferylaan-Connect stormwater pipe from SPCA to Bill Jefferylaan	100,000	-	-
	E.P.W.P : Pave Gravel Roads all areas:Pawnwee Street	420,000	-	-
	Grunter-Cut-off channel behind Grunter Street	-	-	-
	Irrigation System-Extension 23 Soccer field (B & C Soccer field)	-	300,000	-
	New fence at soccer field	-	20,000	-
	Provision of Retaining Wall: Barracuda	-	-	170,000
	Provision of Retaining Wall: John Brown	-	-	150,000
	Provision of Retaining Wall: Roman	-	-	150,000
	Sidewalks:Grunter to Mayixhale-Bill Jefferylaan	-	480,000	-
	Sidewalks:Grunter to Roman and Sole Drive to Grunter	-	195,000	-
	Tarring of Streets & Roads :Piper Colt Street	-	241,000	-
	13 Total	520,000	1,236,000	470,000
14	Capacity increase of Friemersheim Sewerage Treatment Plant	-	3,000,000	-
	Capacity increase of Ruiterbos Sewerage Treatment Plant	-	-	2,600,000
	Construction of steps in Greenhaven	210,000	-	-
	Demolish Old Water Tower	50,000	-	-
	E.P.W.P : Pave Gravel Roads all areas:Begonia Street	500,000	-	-
	Extension of access road to Greenhaven Cemeteries	30,000	-	-
	Friemersheim: New bulk water pipeline	400,000	450,000	-
	Improve Stormwater :Amy Searle Greenhaven/ Marigold	2,950,000	5,000,000	7,124,000
	New Bus Stops in Wolwedans Road, Greenhaven	300,000	-	-
	New filters at Ruiterbos Water Works	-	60,000	-
	New major stormwater system-Wolwedans	500,000	-	-
	New Reservoir	1,000,000	-	-
	New Sports Facility-Greenhaven	4,764,400	-	-
	Pavilions Sports fields-Friemersheim	200,000	-	-
	Pedestrian Walkway Greenhaven	200,000	-	-
	Rebuild Green Haven Sportsfield (Flooding)	250,000	750,000	-
	Replace Sewerlines: Greenhaven	-	-	-
	Replacement L/V Network Great Brak/ Green haven	-	200,000	200,000
	Replacement of inner enclosures of rugby field-Greenhaven Sportsfield	-	50,000	-
	Upgrade s/w system Friemersheim Bus Routes	250,000	-	-
	Upgrade stairs at pumpstations	50,000	-	-
	Wood tables for Great Brak River Community Hall	25,000	25,000	15,000
	14 Total	11,679,400	9,535,000	9,939,000
15	2nd Point of Supply, Glentana/Great Brak area	200,000	3,000,000	350,000
	66kv Overhead Line Upgrade- Intake to South Substation	2,000,000	2,000,000	2,000,000
	Additional Screens at inlet works	1,000,000	-	-
	Bothma S/S new 20 MVA Transformer	7,000,000	-	-
	Bulk Water Pipeline and Pumpstation between Aalwyndal and Bartelsfontein Reservoirs	-	4,500,000	-
	Construct sand traps in main sewer pipelines	-	500,000	500,000
	Ernst Robertson Pipeline to Sandhoogte	690,000	-	-
	GBR:Enlarge Water Treatment Plant 5.5ML to 12ML	-	-	3,000,000
	Great Brak Sewerage Works: Plant Upgrade from 1ML/day to 4ML/day	-	-	1,400,000
	Grinders for pump stations	1,300,000	500,000	-
	High mast light for various wards	260,000	280,000	300,000
	Increase pumpstation capacity:Langeberg	-	2,200,000	-
	Infrastructure for Middle Income Housing	2,480,000	3,100,000	-
	Modification of 22/11kV substation at Powertown	-	-	2,000,000
	New 22kV Transmission Line K/Brak Sewerage Farm Ph 1&2	-	-	1,000,000
	New 66/22/11kV Substation K/Brak Sewerage Farm	2,000,000	1,000,000	1,000,000
	New Bulk Water Supply: Asazani/Zinyoka Main Waterline from Voorbaai to KwaNonqaba Reservoir	-	6,632,316	6,430,281
	New Entrance Signage	30,000	-	-
	New generator and generator room at Riviera sewer pumpstation	750,000	-	-
	New inline turbidity meters at Kleinbrak water works sandfilters	-	500,000	500,000
	New instrumentation for chlorine dosing building	80,000	-	-
	New Kerbs:Pakathita Street :on both sides	65,000	-	-
	New MCC in blower room at Kleinbrak Water	150,000	-	-
	New MCC omn backwash pipeline at Sandhoogte water works	150,000	-	-
	New shadenet parking	-	40,000	-
	New sludge discharge pipeline from Great Brak Water Works	-	-	1,000,000
	New Standby Airblower	80,000	-	-
	New Thusong Community Centre	1,565,600	-	-
	Rebuild Hall Street 80m	-	320,000	-
	Regional Sewer : New VSD aerators	-	100,000	-
	Regional Sewerage Works: Sludge Drying Beds	2,280,000	4,000,000	-
	Regional Sewerage: New Aerators Old Sludge holding basin	100,000	-	-
	Relocate Rheebofsfontein-Woodline main water line	790,000	-	-
	Replace MV Network Great Brak	500,000	-	2,400,000
	Replacement of Fencing at Reservoirs	-	500,000	500,000
	Sandhoogte Water Treatment: New dosing pumps and mixers	65,000	65,000	65,000
	Sidewalks:Thembelihle Street-from Mayixhale to Mali Street	-	375,000	-
	Substation Improvements (Enhancement 11kV equip.) :Ext 12 Sub Station	-	600,000	-
	Substation Improvements (Enhancement 11kV equip.) :Workshop Sub Station	500,000	-	-
	Upgrade chlorine room	80,000	-	-
	Upgrade entrance road to Great Brak Water Works	-	100,000	-
	Upgrade of Gravel Roads & S/W :Uhambiso	-	4,152,000	3,875,000
	Upgrade stormwater system at Pinnacle Point waste water plant	-	-	200,000
	Voorbaai: New Bulk Line	-	-	4,400,000
	VPS overflow dam embarkments	300,000	-	-
	15 Total	24,415,600	34,464,316	30,920,281
16	Air conditioner-M/Bay Library	17,000	-	-
	Alcohol Meters	20,000	25,000	-
	Breathing Apparatus Compressor	200,000	-	-
	Bulk Containers	200,000	200,000	100,000
	Camera System	30,000	-	-
	Electrification Projects	3,021,053	3,478,947	1,315,789
	Expandable Barriers	30,000	30,000	-
	Fencing Sewer Pump Stations	-	150,000	-
	Fire fighting equipment and Hazmat equipment	50,000	100,000	-
	Installation of a carpet in Adult Section	50,000	-	-
	Installation of Intelligent Bulk Watermeter Reading Devices	100,000	100,000	100,000
	Jaws of Life Unit	-	-	300,000
	Lifesavers Cubicles	30,000	50,000	-
	New Compactor Unit	-	1,800,000	2,000,000
	New Connections	2,500,000	2,600,000	1,500,000
	New Network Pipe Lines as per master plan	-	1,000,000	2,000,000
	New Transfer Station	-	-	500,000
	Plastic Road Barriers	30,000	-	-
	Pro Lazer Camera	25,000	-	-
	Public Parking Area at Electrical Meter Department	100,000	100,000	-
	Pumps and Switchgear	200,000	250,000	300,000

WARD/S	PROJECTS	Sum of 2013/14 Budget	Sum of 2014/15 Budget	Sum of 2015/16 Budget
	Rebuilding of compactor units	300,000	300,000	300,000
	Recycling Bins	50,000	50,000	100,000
	Replace Ageing Miniature Substations	700,000	2,000,000	2,000,000
	Replace MV Ring Main Units	-	3,000,000	2,000,000
	Replace old model pump Stations with new ones	520,000	700,000	800,000
	Replace Water Network Lines-All Areas	550,000	700,000	1,500,000
	Replacement of existing sun shades: Santos Beach	50,000	-	-
	Replacement of sewer pumplines between M/Bay and Hartenbos	2,000,000	-	2,000,000
	Rescue Rubber Duck-Semi ridget	-	-	320,000
	Shade Nets	60,000	-	-
	Supply of bin lifters	50,000	150,000	150,000
	Telemetry: Expansion New System	100,000	100,000	100,000
	Tracking Unit for Crane Truck	6,000	-	-
	Upgrade Telemetry	100,000	100,000	100,000
	Waste: Drop Off Site-Thembani Street	20,000	-	-
16 Total		11,109,053	16,983,947	17,485,789
17	1 X 3 Ton Truck (New)	-	420,000	-
	2 X Line marking paint car (battery operated)	32,000	-	-
	Aerator & verticut combo cutter (800mm walk behind)	185,000	-	-
	Air conditioner - Herbertsdale	20,000	-	-
	Air conditioner-Friemersheim	-	-	40,000
	Alterations to HR Offices (Info Centre)	60,000	-	-
	Banners (Replacement) -LED	1,500	-	-
	Carpets	-	-	50,000
	Computer Leases	486,000	600,000	3,500,000
	Covers for cricket pitches	60,000	-	-
	Digital Colour Copier	60,000	-	-
	Furniture, Tools & Equipmemt	17,000	-	-
	Furniture, Tools & Equipmemt-Ward Commitees	20,000	20,000	20,000
	Furniture, Tools & Equipment	355,000	280,000	240,000
	Furniture, Tools & Equipment	90,000	70,000	70,000
	Furniture, Tools & Equipment (Law Enforcement)	30,000	-	-
	Furniture, Tools & Equipment-Ellen van Rensburg	2,500	-	-
	Furniture, Tools & Equipment-Friemersheim	18,000	1,500	-
	Furniture, Tools & Equipment-Greenhaven	9,000	-	-
	Furniture, Tools & Equipment-Herbertsdale	1,500	-	-
	Furniture, Tools and Equipment	50,000	20,000	-
	Furniture, Tools and Equipment-IDP	15,000	-	-
	Furniture,Tools & Equipment	25,000	10,000	10,000
	Furniture,Tools & Equipment-Expenditure	15,000	15,000	15,000
	Furniture,Tools & Equipment-Income	15,000	15,000	15,000
	Furniture,Tools & Equipment-SCM	23,000	-	10,000
	Furniture,Tools and Equipment-LED	4,400	1,500	-
	Generators: Grunter and Omega	-	-	1,300,000
	High Volume Photocopy Machine	320,000	-	-
	New 1000L Water Tank on Trailer x 2	-	-	150,000
	New 1000L with Poison Tank on Trailer	75,000	-	-
	New 2-way Radios	10,000	10,000	10,000
	New 2-way Radios (Water Distribution Services)	20,000	20,000	20,000
	New Airconditioning for Rudie Barnard Committee Room	10,000	-	-
	New Bakkie	200,000	-	-
	New Concrete Mixer	40,000	-	-
	New garage for official vehicles	-	-	90,000
	New Level-Sensor for Sewer Pits	100,000	120,000	150,000
	New Multi-Purpose Trailer	40,000	85,000	-
	New Saw-Cutter for Tear Team X2	50,000	-	-
	New security door systems for Technical Building	30,000	-	-
	New Small Pedestrian Roller on Trailer x 2	130,000	145,000	-
	New TLB	-	-	750,000
	New Trailer	150,000	-	-
	New water pumps:Replace with new model pumps	300,000	350,000	400,000
	Palisade Fencing: D'Almeida	40,000	-	-
	Photocopy Machine	40,000	-	-
	Photocopy Machine-Ruiterbos Library	10,000	-	-
	Printer -LED (Indoor Sport Centre)	2,000	-	-
	Purchase of New Vehicles x5	250,000	240,000	240,000
	Purchase of Two New Vehicles	-	-	400,000
	Purchase of a New Vehicle-LED youth & LED HIV/Elderly	-	130,000	-
	Purchase of Leased Vehicles: CBS 32657,36299 & 37205	240,000	-	-
	Purchase of Plate Compactors	30,000	-	-
	Purchase site/portable toilets	35,000	-	-
	Regional Sewer: New Do Meters	-	-	200,000
	Replace AD Servers	-	450,000	-
	Replace Concrete Mixer (CBS 13262)	35,000	-	-
	Replace flatbed truck :CBS 22827 + Purchase New Trailer	-	550,000	-
	Replace flatbed truck :CBS 30073 + Purchase New Trailer	550,000	-	-
	Replace Friemersheim Tractor" CBS 1160, Trailer CBS 6128 & New Shredder	400,000	-	-
	Replace Tipper Truck (CBS 14815)	400,000	-	-
	Replace Vehicle- CBS 263 Water Tanker 2 with 4x4 Water Tanker	-	800,000	-
	Replace Water Tank on CBS 6224	200,000	-	-
	Replacement of 3 Ton Truck-CBS 39154	-	-	420,000
	Replacement of CBS 8965	350,000	-	-
	Replacement of photo copy machine-LED	30,000	-	-
	Replacement of Tractor- CBS 17794	-	-	350,000
	Replacement of Vehicles :CBS 12870 and CBS 28097	-	320,000	-
	Replacement of Vehicles :CBS 13929 and CBS 7351	320,000	-	-
	Replacement of Vehicles: CBS 33234	200,000	-	-
	Replacement of Vehicles:CBS 25949	200,000	-	-
	Replacement of Vehicles:CBS 33193	200,000	-	-
	Ride-on grass cutter and trailer	-	250,000	230,000
	Rotary Lawnmowers X2 (pitch cutters)	65,000	70,000	-
	Scanner	30,000	-	-
	Server Room Airflow Solutions	45,000	-	-
	Sliding Filing Cabinets	40,000	-	-
	Sound System-Indoor Sport Centre	-	18,000	-
	Tools & Equipment	130,000	135,000	140,000
	Vehicle Management System	156,500	15,000	15,000
	VM Solution	800,000	-	-
17 Total		7,868,400	5,161,000	8,835,000
1 & 2	Construct new s/w culvert joining Ndibaniso and Scholtz	100,000	-	-
1 & 2 Total		100,000	-	-
11 & 13	Multipurpose Court (Netball,Tennis,Volleyball at Ext.23 Sportsfield)	-	250,000	200,000
11 & 13 Total		-	250,000	200,000
Grand Total		100,041,347	101,079,263	99,086,070

2013/14 to 2015/16 Draft Capital Budget : Summary Per IDP LINK

IDP LINK	Data		
	Sum of 2013/14 Budget	Sum of 2014/15 Budget	Sum of 2015/16 Budget
Comm. Safe & Secur.	1,175,000	150,000	620,000
Community Development, Education & Health	4,070,600	115,000	835,000
Develop. of New Services & Infrastr.	73,049,947	87,111,263	85,036,070
Econ. Dev. & Tourism	1,735,000	1,310,000	1,250,000
Financial Viability & Management	162,500	15,000	15,000
Govern. & Comm.	1,451,000	1,118,000	3,550,000
Land & Integrated Human Settlement	2,480,000	3,100,000	-
Municipal Transformation & Institutional Development	7,450,900	3,603,000	4,200,000
Spatial Development & Environment	620,000	2,500,000	3,150,000
Sport, Recr. & Culture	7,846,400	2,057,000	430,000
Grand Total	100,041,347	101,079,263	99,086,070